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REPORT ON THE ADMINISTRATION

OF

THE STATIONERY DEPARTMENT

FOR THE OFFICIAL YEAR

1893-94.

Calcutta:

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1894.

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No. 620*B.*

FROM N. K. BOSE, ESQ.,

Offg. Secretary to the Board of Revenue, L.P.,

TO THE SECRETARY TO THE GOVERNMENT OF BENGAL,

FINANCIAL DEPARTMENT.

Dated Calcutta, the 31*st July* 1894.

SIR,

I AM directed by the Board of Revenue to submit, with the following remarks, the accompanying report received from the Superintendent of Stationery on the working of his office during the past official year 1893-94.

STATIONERY.

E. V. WESTMACOTT, ESQ.

The Superintendent's report, which was due to the Board on the 30th June, was received in this office on the 4th July.

STATIONERY BRANCH.

2. The following statement shows the value of stocks, receipts, and issues of the Stationery Office during the past two years, as well as the value of stocks remaining at the close of those years:—

1	2	3	4	5
	1892-93.	1893-94.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Value of stores at beginning of the year ...	5,12,445	5,60,515	48,070	...
Ditto received and credited during the year ...	24,63,500	25,02,217	38,717	...
Total ...	29,75,945	30,62,732	86,787	...
Value of stores issued	24,15,430	23,75,259	...	40,171
Balance ...	5,60,515	6,87,473	1,26,958	...

Though there was an increase of Rs. 38,717, or 1·57 per cent., in the receipts, the issues fell off by Rs. 40,171, or 1·66 per cent., so that the surplus stock in hand at the close of the year rose in value to Rs. 6,87,473, the corresponding figure for 1892-93 being Rs. 5,60,515. The fluctuations in the opening and closing balances represent the variations in the reserve usually kept in the Stationery Office, and, as observed by the Board in reviewing the Superintendent's report for 1892-93, a rise in this reserve is to be deprecated. Most of the articles in stock are necessarily of country manufacture, and if these articles could be promptly supplied by the local contractors, any increase in the reserve would not only represent loss of interest on the price paid, but also unnecessary occupation of space in the warehouses. Most of the contractors are, however, small dealers who cannot be expected to keep large stocks always ready to hand

against the demands of the Government. The closing balance of the year represents a supply slightly in excess of three months' consumption calculated on the average monthly consumption of the past year. In reply to an enquiry made by the Board, the Superintendent explains that the increase in the value of the closing balance of the year 1893-94 is due partly to the fall in exchange and other adjustments made during the year on account of variation in the rates of 1892-93 and 1893-94, and partly to the receipt, during March 1894, of some imported articles, such as mill-board, straw-board, parchment, &c., as well as country-made paper required for consumption during 1894-95.

3. The detailed figures given in paragraph 3 of the Superintendent's report show that there was a decrease both in the sterling value of stationery obtained from the India Office, and in the value of paper of local manufacture purchased by the Superintendent. Though the Superintendent's report does not show the quantities either of imported stores or of stores obtained of local manufacture, it is clear that there was a decrease in the quantities received during the year of both descriptions of stationery, as the rates did not rise much in either case. The decrease in the value of imported stores is mainly due to the substitution of country-made azure-laid for hand-made paper hitherto obtained from England, and that in the value of country-made stores may be ascribed to smaller demands by the presses for printing forms. There was, however, an increase of Rs. 5,640 in the value of locally manufactured articles of stationery other than paper, said to be due to larger supplies of sealing-wax, tags, waxcloth, &c., for the Central Provinces, Burma, State Railways and the Postal Departments. The articles included under this head comprise ink, waxcloth, gum, thread, leather, pasteboard, &c., which are supplied at rates agreed upon under contract at the commencement of the year. Part II of Appendix F of the Superintendent's report shows that contracts were entered into for the supply of such articles to the extent of Rs. 1,00,275 in value, but the excess amounting to Rs. 35,770, was due partly to the demands of the Central Provinces which had not been intimated beforehand, and partly to the fact that there are several articles for which there is no steady demand, but which are required for occasional use only, for which no previous contracts are made. As regards articles of European manufacture, it will be seen from Table I appended to the Superintendent's report that there was an actual increase in the value of drawing-paper, copying-press paper, writing materials and blank books, which cannot be wholly accounted for by the fall in exchange, but was also due to increased supply to certain departments as explained in paragraph 4 of the Superintendent's report. In the case of some articles, however, there is an actual decrease in quantity, although the value stated in rupees is higher. It may be noted that the aggregate increase in the value of the total receipts of stock is more than accounted for by the loss due to a falling exchange, for the total increase amounts to Rs. 38,717 only, while the difference between the amount actually debited to the Stationery Office on account of freight and exchange in respect of articles obtained from England, and the amount which would have been debited on this account had there been no increase over last year's rate, is Rs. 49,608 as noted in the margin.

	Rs.
Seventy-eight per cent. on Rs. 2,48,037 on account of freight and exchange ...	1,93,469
Fifty-eight per cent. on ditto ...	1,43,861
Difference ...	49,608

4. On the issue side there was an increase in the value of stores supplied to departments and offices under the Government of India, to the Postal Department, and to the Central Provinces and Burma. The Administration of Burma probably drew increased supplies owing to the creation of new offices in that province. As regards the increase in the issues of water-marked paper, it is to be noted that such paper is not consumed on the public service, but is sold to private individuals at a profit, to be used with court-fee stamps. The increase in this item therefore represents an increase in the stamp revenue.

5. Water-marked paper is at present manufactured in this country, and is supplied by the local mills at the rate of Rs. 3-1 per ream. It is sold to the public at a price of one pice per sheet, or Rs. 7-8 per ream. When the rate was first fixed the paper used was of English manufacture, but the rate now leaves a large profit to Government, though no complaint has been received

and the sale of the paper is on the increase, as will be seen from the figures noted in the margin. The rate of one pice per sheet is in force in Bengal, Assam, the Central Provinces, and the Hyderabad Assigned Districts, and was in force in the Punjab also until, by a circular order of the Punjab Chief Court, dated 29th June 1891, the price of the paper was reduced to Rs. 5 per ream, with effect from the 1st October of that year. Last year the Accountant-General of Bengal pointed out that owing to the existence of different rates in the two provinces it would pay vendors to import water-marked paper from the Punjab to Bengal, the result of which would be to swell the receipts in the Punjab at the expense of the revenue in Bengal. In their letter No. 206B., dated 10th March 1894, the Board have expressed the opinion that the price of the paper should be the same all over India, and have suggested that the Government of India be moved to fix it at one pice a sheet for all the provinces to which it is supplied, and to direct the Punjab Government to go back to the old rate. It may, however, be considered whether the price might not be reduced to a uniform rate everywhere.

	Value of water-marked paper issued to Provincial Governments.
1886-87	... 1,06,038
1887-88	... 1,50,510
1888-89	... 1,20,464
1889-90	... 1,72,536
1890-91	... 1,73,137
1891-92	... 1,27,736
1892-93	... 1,43,985
1893-94	... 1,47,986

6. Prior to the receipt of the orders of Government noted in the margin, directing the substitution of machine-made foolscap paper for the expensive hand-made paper indented for by the Calcutta High Court and the Inspector-General of Registration, Lower Provinces, a supply of hand-made paper had been ordered, but when received was not issued to the officers for whom it was indented for, but was kept in stock in the Stationery Office to be disposed of to the best advantage. It was at first proposed to sell it to the public, but no reasonable offers were received, owing to the fact that the paper bore the water-mark "Government of India." It was therefore decided to utilize the paper for Government purposes, and from the figures given in paragraph 4 of the Superintendent's report, it will be seen that out of 4,817 reams received, 3,415 reams have already been disposed of in this way (only a small quantity having been sold to private parties), leaving a balance of 1,402 reams on hand.

No. 2777Mis., dated 29th July 1892.
No. 1001Mis., dated 20th February 1893.

7. In the issues of stationery to Provincial Governments during the year 1893-94, there was a decrease in Bengal, North-Western Provinces and Oudh, the Punjab, and Upper Burma, while there was an increase in Assam, the Central Provinces and Lower Burma, which is said to be due to larger consumption by the printing presses in those provinces. The total decrease in the issues to the seven Local Governments supplied by the Calcutta Stationery Office amounts to Rs. 96,971, and it is satisfactory to note that in Bengal alone there was a decrease to the extent of Rs. 1,55,684, which, briefly stated, may be explained by the smaller demand of the printing presses and by the policy of Government in directing the substitution of country-made for imported articles as far as practicable. On the other hand, there was an increase in the consumption of stationery in the departments and offices under the Government of India, which is said to be due to largely increased consumption in the printing presses. Separate reports on the consumption of stationery in different provinces and in the departments and offices under the Government of India, will be submitted by the Superintendent of Stationery to the Governments concerned, in accordance with Government order No. 2739, dated the 12th July 1887.

8. The figures noted in the margin show the total receipts and charges of the Stationery Office during the past two years. There was a decrease of Rs. 17,043, or 14·8 per cent., in the receipts, and an increase of Rs. 6,930, or 7·2 per cent., in the charges. The falling off in the receipts is mainly due to the fact that charges for packing and coolies were excluded during the year 1893-94 from the value of stationery supplied on payment, and that a smaller quantity of unserviceable and surplus stock was sold. The increase of

	Receipts.	Charges.
	Rs.	Rs.
1892-93	... 1,14,876	95,068
1893-94	... 97,833	1,01,998
Increase	... ...	6,930
Decrease	... 17,043	...

Rs. 6,930 in the charges is made up of an increase of Rs. 917 under the head of establishment, and an increase of Rs. 6,013 under the head of contingencies. The large increase under the head of contingencies is due to the freight and packing charges incurred in sending supplies to the new offices in Burma, to the various presses, and to the offices in the Central Provinces direct from the mills, and also to the fact that a sum of Rs. 1,067 on account of landing and shipping charges incurred in 1892-93 was adjusted by the Accountant-General, Bengal, in the accounts of the year under report.

9. The number of officers indenting on the Calcutta Stationery Office in 1892-93 was 3,487. During the year under review 112 offices indented for the first time, 120 offices indented direct instead of having their requirements included in those of their superior officers, while 28 offices were abolished. The total number of offices to be served thus rose during the year to 3,691. For the purposes of calculating the average consumption of stationery in each office, the Superintendent has left out of account 588 offices, including the Government presses and the offices supplied on payment, and has deducted the value of stationery supplied to these offices, as well as the value of special articles supplied. The result thus arrived at is exhibited in the following table, which compares it with the figures of the preceding two years:—

	Total cost of stationery supplied.	Total number of offices.	Average cost of stationery issued to each office.
1	2	3	4
	Rs.		Rs.
1891-92 ...	3,76,093	3,270	115
1892-93 ...	4,46,556	3,457	129
1893-94 ...	2,94,793	3,103	95
Decrease in 1893-94 as compared with 1892-93	1,51,763	354	34

It will be seen that the average consumption in each office as shown by the Superintendent was Rs. 95 in 1893-94 against Rs. 129 in 1892-93 and Rs. 115 in 1891-92. In calculating the average consumption for the year 1893-94, the Superintendent in paragraph 15 of his present report seems to have adopted a basis which is somewhat different from that followed in former years. From paragraph 14 of his report for the year 1892-93 it will be seen that while the value of supplies to the Presses, Railway Mail Service, Telegraph Department, &c., was excluded from the value of the total issues, the value of special articles, such as drawing-paper and materials, water-colours, &c., was not deducted, and the number of officers among whom the cost thus deduced was distributed was only 30 less than the total number of indenting officers on the list in that year. If the average for 1893-94 were calculated on the same principle as that for 1892-93, as shown in the Superintendent's report for that year, the figure would apparently stand at Rs. 121, as noted in the margin. These figures appear of little value, as the indents of several offices now indenting direct were formerly included in those of others.

	Rs.
Total issues ...	21,53,495
Deduct supplies to Presses, Railway Mail Service, Telegraph Department, State Railways, Local Funds, &c. ...	17,10,413
Balance ...	4,43,082
Total number of officers	3,661
Average cost per office	Rs. 121

10. Appendix C of the Superintendent's report is a table showing the values of the different articles of stationery issued during the year as compared with the previous year. It includes both imported and locally manufactured articles, and shows that the increase, where it did occur, was in the issues of special articles, such as lithograph paper, carbonic, papyrographic

and other kinds of paper, tracing-cloth, and parchment. A large quantity of lithograph paper was supplied to the Superintendent of Government Printing, Burma, for printing maps required by the Land Records Department in that province, while larger supplies of carbonic, papyrographic and other kinds of paper were drawn by the Telegraph and Postal Departments. Tracing-cloth was issued in larger quantities for survey and settlement operations in Bihar, Orissa, the North-Western Provinces and Oudh, and Burma, and for the thakbust map in Bengal, and parchment was largely taken for printing the Government of India stock forms and military certificates and binding army books. As regards other articles, it is remarkable that notwithstanding the orders of Government directing the substitution of steel pen nibs for goose quills, there has been a decrease in the value of issues of the former simultaneously with an increase in that of the latter. The Superintendent explains that the increase in the value of goose quills is not due to a larger number supplied, but to increased price, the total number of quill pens issued during the two years 1892-93 and 1893-94 being 3,65,859 and 3,41,390 respectively It appears to the Board that there might be greater economy in this item.

11. The question of reduction of expenditure on stationery depends largely on the question of keeping the number and variety of forms used in public offices within due limits, for it will be seen from the figures quoted in the margin that more than three-fourths of the stationery issued to the Imperial and Provincial Governments in 1893-94 was consumed in the printing presses. The details as regards paper only are given in Appendix D of the Superintendent's report, but it is evident that most of the articles supplied to the presses was consumed in the printing of forms. The Stationery Office is not in a position to exercise any control over the consumption of stationery in the presses other than those under the Government of Bengal, and even as regards the latter, the functions of that office are limited to reducing, if possible, the size of the paper on which forms are to be printed, and selecting the quality of paper to be used in printing forms. Elsewhere will be found a description of the measures recently adopted by administrative authority to prevent waste of forms in the offices in Bengal and Assam, which are supplied by the Calcutta Stationery Office. The decrease in the consumption of stationery in the Bengal offices is the outcome of the reduction in the number of forms indented for and printed on account of the offices in Bengal and Assam.

	Total cost of stationery supplied.	Cost of stationery supplied to presses.
	Rs.	Rs.
Provincial Governments	12,12,074	9,38,818
Imperial Government ...	7,08,033	5,47,848

12. Including the charge fixed to cover freight as well as loss by exchange, the cost of stationery supplied by England amounted to about one-fourth of that supplied by local manufacture during the year 1893-94. The articles at present supplied to the Stationery Office by local industries comprise the following:— Paper of all but the special kinds, blotting-paper, pasteboard, ink, inkstands and inkpots, wax-cloth, gum-arabic, sealing-wax, thread, leather, silk tags, twine and binding-cloth. These articles made in this country are generally almost as good as those of English manufacture, and some of them (such as the superior kinds of writing paper), though deficient in finish, are for all practical purposes quite as good. During the year under review the Board made enquiries regarding the use of envelopes made in this country, and the result has been that the Superintendent of Government Printing, Bengal, has undertaken the manufacture of the full supply of cream-wove note and foolscap-size envelopes required by the Stationery Office. These envelopes will not, therefore, be indented for from England in future, and attention will be paid to the question of the further substitution of stationery obtained in India, for that now received from England. In accordance with the orders of the Government of India, communicated with Government order No. 1036, dated 31st August 1891, the Superintendent sends samples of country-made paper every year, before calling for tenders for their supply locally, to the Director-General of Stores, with a view to ascertain the prices of English articles of corresponding qualities. The result of the enquiry made during the year shows that there will be a gain of Rs. 2,49,507 in using country-made papers, taking the current rate of exchange,

but at the official rate of exchange the gain would be reduced to Rs. 2,414. Mr. Beames also reports that the quotations received from the India Office, London, are not so stated as to enable a ready comparison to be instituted between the Indian and the English rates for papers of a similar quality, as the mills here supply at a uniform rate per pound, while the English rates are not always uniformly stated. Paper is supplied to the offices in these provinces by the Bally, Titaghur and the Bengal mills, and the total requirements are equally distributed among them. The requirements of the Upper Provinces have hitherto been supplied by two mills, viz. the Upper India Couper Mills at Lucknow and the Scindia Mills. The Scindia Mills having been closed, the whole of the requirements of the Upper Provinces will now be supplied by the Lucknow Mills at the rates at which paper is supplied by the other mills. The Superintendent has suggested that orders to the Couper Mills for cream-wove and azure-laid papers may be given so long as they can supply such paper of proper quality, but that if they fail to work up to the standard the paper should then be ordered from the Bengal Mills, who agree to deliver it at the Raniganj railway station at half a pie per pound less than the rate at which they deliver it in Calcutta.

13. One new mill (the Imperial Paper Mills Company, Limited) tendered for the supply of stationery during the year at rates considerably lower than those of the other mills. The Superintendent of Stationery objected to taking a share of the Government supply from this mill, on the ground that there was no certianty that it would be able to turn out paper of good quality and fulfil its contract. He apprehended that paper made by this mill would have to be rejected, and that there would thus be delay and inconvenience which would hardly be compensated for by the saving in price. It was also represented that the sudden lowering of the Government rates would tend to disorganize the paper trade. The Board were of opinion that it would be unwise to give a large contract to the mill in this its first year of existence, as its paper was not yet in the market, and the agents were unable to submit samples on the day of tender, but it was decided to give it a trial order to the extent of 300 tons, which is equal to about a month's working in the year. A special report on this subject has been submitted to Government in the Board's letter No. 560B., dated 10th July 1894.

14. During the year an important improvement was made with regard to the supply of paper by the local mills. In connection with the orders of Government directing the substitution of Indian for English writing papers, it was noticed that locally-made writing paper as hitherto issued bore no distinguishing mark upon it to show that it was the property of Government. With regard to note paper, this omission is generally remedied, as such paper is usually stamped at the presses with special dies for the officials using it, or contains a printed heading giving the designation of the office in which it is used. The foolscap papers, however, are quite plain, and to remedy this defect the Superintendent of Stationery proposed that the Government arms should be embossed on them with a cold steel die. The Board approved the suggestion that the paper purchased by Government for the public service should bear a Government mark, but considered that it would be very much more convenient if foolscap paper were delivered water-marked or die-stamped, thus avoiding all handling in the Stationery Office. The Superintendent of Stationery was accordingly directed in December last to inform the agents or managers of the several mills that a condition would be inserted in the contracts for 1894-95 for marking all papers purchased by Government for the public service. The mills have all agreed to water-mark the paper supplied to Government free of charge, and the Board have agreed to take a fair share not less than the supply of the year 1894-95 (provided the total is not decreased) from the Bally, Titaghur, and Bengal Mills for the next two years, at market rates, in return for their water-marking their papers. It may be added that only the finer kinds of writing paper, *i.e.*, cream-wove and azure-laid, will be water-marked under the present arrangement. It is to be regretted that this arrangement will prevent the assignment of a share of orders to the Imperial Mills for some time to come, even if they execute their trial orders satisfactorily.

15. The Superintendent reports that complaints were received from twenty officers regarding the quality of stationery supplied to them, which,

with so many officers indenting, cannot be regarded as particularly unsatisfactory, especially as the Superintendent has reported that in several instances the complaints were not well founded. As regards stores imported from England, the defects complained of have been brought to the notice of the Director-General of Stores, while in the case of articles of local manufacture the complaints, which on enquiry were found to have been based on good grounds, were limited to paper, and as regards these the mills concerned have been addressed with a view to have the defects remedied.

Form Branch.

16. The following figures show the total receipts and issues of standard and special forms, and the number of indents received and complied with during the past two years :—

	Forms.	
	Received.	Issued.
1892-93	137,494,831	107,897,243
1893-94	103,381,754	110,213,606
Increase in 1893-94 ...	...	2,316,363
Decrease	34,113,077	...

Indent for forms.

	Balance of previous year.	Number received during the year.	Total.	Number supplied.	Number remaining unsupplied.
1892-93 ...	2,079	7,914	9,993	8,253	1,740
1893-94 ...	1,753	7,735	9,488	9,038	450
Increase ...	...	...	...	785	...
Decrease ...	326	179	505	...	1,290

The operations of the Form Branch, which had been increasing every year, show some diminution during the year under review as regards the number of forms received from the press and of indents made upon the Stationery Office. The total number of forms issued was, however, somewhat in excess of the issues of the year 1892-93. But of the total increase of 2,316,363, an increase of 1,439,640 or more than half occurred in Assam, as stated in paragraph 20 below. Some idea may be formed of the extent to which the work in connection with the receipts and issues of forms has increased during the past twenty-five years from the fact that while in the year 1868 the Stationery Office had to supply 12 sections of forms comprising 1,353 items, in the year 1881-82 there were 39 sections with 7,727 items. During the past official year 1893-94 there were as many as 56 sections with 8,391 items under them.

17. The outturn of work in the Form Branch during the year is satisfactory as regards the number of indents complied with and forms supplied, and the total number of indents remaining on hand at the close of the year was 450 only, the corresponding figure for 1892-93 having been 1,740. It is further explained that most of the 450 indents were pending on account of forms revised or newly introduced. It is satisfactory that the large arrears of the year 1892-93 were worked off during the year under review, and that very few complaints were made by officers of delay on the part of the Stationery Office in supplying forms.

18. The decrease in the number of forms received by the Stationery Office is nominal, as certain forms of the Accountant-General of Bengal amounting to over 53 lakhs, which should have been supplied by the Stationery Office in February 1894, were not received in the office till after the close of the year, owing to their having been under revision. The quantity of forms received in the office was also reduced owing to the forms required for settlement and survey works having been obtained by the officers requiring them direct from the press under an arrangement sanctioned by the Board.

19. In May 1893 the Opium Agent of Bihar asked for orders whether the new forms prescribed under the revised Opium Manual should be obtained from the Superintendent of Stationery, Calcutta, or from the Superintendent of the Government Press at Allahabad, who supplies the similar requirements of the Opium Agent of Benares. The Superintendent of Stationery, on being referred to, said that he had no objection to supply the forms required, and the Board thereupon directed the Agent to indent upon the Calcutta Stationery Office. The present report shows that 17 lakhs of forms, consisting of 251 different kinds, were supplied to the Agent during the year. Besides this quantity, 40 lakhs of forms for cattle pounds were issued to District Boards and municipalities at Government expense. A large quantity of forms were also supplied on indents which were pending at the close of 1892-93. Detailed explanations regarding the fluctuations in the issues of forms to the several departments of the Government of Bengal, will be furnished in the Annual Report on the consumption of stationery in the various offices under that Government.

20. The total number of forms supplied to the Assam Government amounted to 12,601,964 against 11,162,324 in 1892-93. The increase is due to the large number of Assam revenue and treasury account forms supplied during the year. As regards the cost of these forms, the question was raised in paragraph 21 of the Board's report for the year 1886-87 whether it should not be recovered from the Government of Assam; but the Government of Bengal in their Resolution No. 4651, dated 17th December 1887, on that report, observed that allowance is already made for this cost in settling the Provincial contracts.

21. The following statement shows the average annual consumption in each office:—

	1892-93.	1893-94.
Total number of forms issued ...	107,897,243	110,213,606
Number of indenting officers ...	3,650	3,674
Average number of forms supplied to each office	29,560	29,998

The comparative cost of these forms cannot be exactly ascertained. It may be mentioned, however, that the cost of paper consumed in the printing of forms in 1893-94 and the printing charges in respect of forms actually printed at the presses during the year, aggregated Rs. 6,28,016 against Rs. 8,23,933 in 1892-93. If these amounts be distributed among the number of indenting officers, the average cost per office would be Rs. 225 and Rs. 170 respectively in 1892-93 and 1893-94.

22. The large increase in the number of forms issued from the Stationery Office, and in the expenditure incurred by Government on account of them, having been specially brought to the notice of Government by the Board in reviewing the report for 1892-93, the Government directed that the attention of all indenting officers should be drawn to the necessity of strict economy in this direction. In accordance with those orders, the Board issued a circular last year, in which they clearly explained the serious loss to Government resulting from the waste of forms, and invited the coöperation of all officers concerned in securing economy. A register has been prescribed in which to keep an account of all forms received and issued, and in accordance with the instructions of Government, the heads of offices under the Board of Revenue have been directed to entrust a particular clerk with the duty of keeping up the register. The Superintendent of Stationery has made the suggestion that inspecting officers under the Government of Bengal, when examining the other registers in the offices visited by them, may also examine this register and see whether it is properly kept up. The Board approve the suggestion, and will prescribe a set of questions for the purpose to be inserted in the Inspection Manual. Mr. Westmacott has paid special attention to this subject while inspecting offices as Commissioner, and finds the waste of forms to be enormous. In one office, in which he ascertained that not more than eight hundred copies of a certain form could have been used legitimately in the year, the expenditure was shown as two thousand. He does not consider that the Board's orders go far enough. A general register of the expenditure of forms in an office will only show what is taken out by each peshkar, bench clerk, or other officer, but will

not check any waste by those officers, and Mr. Westmacott considers that every clerk who takes out forms should keep a stock account showing his daily expenditure of each form. It has been objected that this will cause additional labour, but if ten minutes' additional labour daily will save Government fifty per cent. in the cost of forms, it may very well be insisted upon.

23. The number of supplementary indents received during the year was 4,427 against 4,691 received during the previous year, showing a decrease of 264. Though it is admitted on all hands that supplementary indents disorganize the work of the Stationery Office and of the Press, they cannot altogether be prevented, owing to unforeseen demands and other causes. If, however, reserves of all the sections of forms were maintained as prescribed in the rules, there is no doubt that the inconvenience arising from supplementary indents would be minimized.

24. The decrease in the number of supplementary indents is to some extent due to the rule introduced last year, whereby the introduction or revision of forms except at the time of printing the annual supply, without the sanction of Government, is prohibited. The Superintendent reports that since the issue of the rule only eleven officers have submitted indents for revised or newly prescribed forms out of time, and the indents of six of these officers were authorized by the Governments concerned and treated as urgent. In the remaining cases the indents were treated as not being urgent, and only to be complied with when supplying the next annual indent. The Superintendent represents that as the officers named in the margin, whose departments consume a large proportion of the forms, have been exempted from the operation of the rule directing that new and revised forms should be introduced only at the time of printing the annual supply, his office does not get the full benefit of the rule. When the rule was proposed, these officers, on being consulted by the Board, represented that administrative difficulties would arise were the introduction of new or revised forms prescribed by the High Court or by the Financial Department, to be postponed till the time of printing the annual supply, and the exemption in their favour was made with the approval of Government.

Registrar, High Court.
Accountant-General, Bengal.
Controller, Assam.

25. The following statement shows the number of items in all sections of forms supplied by the Stationery Office:—

Years.	Number of items in all sections.	Number of new forms added.	Number of items revised.
1	2	3	4
1892-93 ...	7,852	407	377
1893-94 ...	8,195	196(*a*)	693
Increase or decrease ...	+ 343	— 211	+ 316

(*a*) Exclusive of 251 items supplied to the Opium Agent, Bihar.

Two hundred and fifty-one kinds of forms required by the Opium Agent of Bihar, and his subordinates, were for the first time supplied during the year under review. Appendix K of the Superintendent's report shows that by far the largest number of items in any one section is under the head of "Board of Revenue," as many as 1,450 different kinds of forms being included in this section. During the year three new forms were added to this section, and 130 forms were revised.

26. In consequence of complaints made by the Superintendent of Government Printing, Bengal, that there were delays in supplying him with materials for printing forms, the Board of Revenue have prescribed a statement, to be furnished by him monthly, showing the number of cases in which such delays are made by the Stationery Office. The statements received

during the year show that instances of delay were very few, and that in some cases the delay was due to demands for special articles not ordinarily kept in stock.

27. Mr. F. A. Slack, who was deputed by Government to make enquiries in regard to the working of the Press, has made certain suggestions having for their object an improvement in the working of the Form Branch of the Stationery Office. These suggestions are now under the consideration of the Board.

28. In reviewing the Superintendent's report on the consumption of stationery in the various offices under the Government of Bengal for the year 1892-93, the Board pointed out that no information was available as to the actual quantity of forms in store in the Stationery Office, as there had been no proper stock-taking, and orders were passed by Government that stock should be taken at once. The result of the subsequent correspondence that has taken place is described by the Superintendent in his present report, but bearing in mind the orders of Government contained in paragraph 4 of their Resolution No. 1454Mis., dated 14th March 1893, the Board refrain from making any detailed observations on the subject in this place.

29. The receipts and charges of the Form Branch in the two years 1892-93 and 1893-94 were as follows:—

	Receipts.	Charges.
	Rs.	Rs.
1892-93 ...	34,655	57,960
1893-94 ...	38,609	63,583
Increase ...	3,954	5,623

The increase in the receipts is mainly due to larger sales of saleable forms and to larger recoveries on account of forms supplied to the Wards' Department and Inland Labour Transport Department. The increase in the charges is ascribed to the rent of outside godowns hired for the storage of forms, and to incidental charges connected with the despatch of a larger number of forms during the year. The repairs of the racks and trestles in the Form Store Department, and the removal of the former from the hired godowns to the new opium godowns which were made available for the storage of forms temporarily, also swelled the contingent expenditure of the Form Branch.

MISCELLANEOUS.

30. The following table shows the number of books, newspapers, and periodicals supplied during the year, as compared with the year 1892-93:—

Years.	Total number of officers supplied.	Number of—			
		Newspapers.	Periodicals.	Books.	Exercise books.
1	2	3	4	5	6
1892-93 ...	1,339	2,716	3,195	27,012	23,000
1893-94 ...	1,384	2,612	3,348	26,017	18,000
Increase ...	45	...	153	...	...
Decrease ...	...	104	...	995	5,000

Notwithstanding an increase in the number of officers supplied, there has been a decrease in the supply of newspapers, books, and exercise books, and also in the total number of articles supplied. The Superintendent says that the saving effected is the result of closer scrutiny exercised over the indents of officers by the sanctioning authorities. It is apprehended that a great deal of laxity has existed in regard to the supply of books, newspapers, and periodicals, and

one object of the Government of India in directing the concentration of the supply of these articles on the Stationery Office, was to improve the control exercised by the sanctioning authorities, as under the present system, information as to the expenditure annually incurred, can be periodically placed before those authorities.

31. The amount paid on account of subscriptions to newspapers, &c., for officers under the Government of Bengal, was Rs. 12,979 during the year against Rs. 13,824 in 1892-93, being a decrease of Rs. 845. The aggregate cost of supplies on account of the officers under the several Governments, was Rs. 99,415 against Rs. 97,587 in the year 1892-93, being an increase of Rs. 1,828. It appears from a comparison of the figures given in paragraph 33 of the Superintendent's present report with those given in paragraph 22 of his report for 1892-93, that there was a large increase in the cost of publications supplied to the Financial Department of the Government of India and to the Governments of the North-Western Provinces and the Punjab, the figures for the year 1892-93 being Rs. 2,294, Rs. 10,198, and Rs. 5,640, and those for 1893-94 Rs. 3,885, Rs. 14,800, and Rs. 13,735 respectively. This increase, however, cannot be accepted as the actual result of the year's transactions, for in several cases bills were not received and paid in the same year in which the publications were received. The arrangements under which Messrs. King, Hamilton and Company supplied the books, newspapers, and periodicals during the year, and the Calcutta agents of Messrs. William Collins, Sons and Company, Limited of Glasgow, supplied religious and school books, maps, matorials and exercise books, are reported to have worked well, the publications having been generally supplied with regularity and punctuality.

32. The following statement shows the work done in regard to the supply of rubber stamps and stamping ink, and the total expenditure incurred during the years 1892-93 and 1893-94 :—

Rubber stamps and ink.

YEARS.	Number of indents.	Number of stamps supplied.	Total expenditure incurred on account of rubber stamps and ink.
1	2	3	4
			Rs.
1892-93 ...	1,126	3,352	14,838
1893-94 ...	1,196	3,122	13,969
Increase ...	70	...	...
Decrease ...	...	230	869

There was an increase in the number of indents complied with, but a reduction in the number of stamps supplied, resulting in a saving of Rs. 869. The Superintendent says that the decrease was due to the reduced demands of the Public Works, Police, and the Military Departments. As these rubber stamps are durable articles and do not require to be renewed every year, the demands made from year to year are not strictly comparable, in so far as they do not relate to the same office or the same work in one office.

33. The entire contract for the supply of rubber stamps, stamping inks and pads, was given to the late Mr. J. C. S. Robinson for three years from 1st April 1892 to 31st March 1895, at rates exclusive of freight, postage, &c. This contract having terminated by his death, a fresh contract up to 31st March next has been entered into on the same terms with his partner, Mr. Ballin, who has deposited a security of Rs. 200 for the faithful performance of the contract.

34. A new building has been constructed for part of the Stationery Office, and the stationery stores have already been transferred there; the whole of the present buildings, however, have not been dismantled, as a part will be utilized for the storage of forms and stamps, as directed by His Honour the Lieutenant-Governor after a personal inspection of the office. The want of accommodation in the Stationery Office has been an incessant cause of complaint, and many of the existing defects in the system of work owed their origin to the cramped space in which the work was carried on. It is hoped that the evil effects will disappear with the cause, and that the Superintendent will be able to introduce substantial reforms. It will be remembered that both Mr. C. A. Samuells and Mr. G. K. Lyon, who were deputed to make special enquiries in regard to the work of the Stationery Office, drew special attention to the difficulties under which it was carried on, in the limited space hitherto available. Mr. Samuells' committee in paragraph 7 of their report wrote as follows:—

"The main difficulty in the way of introducing any radical improvement consists in the very unsuitable accommodation provided and the cramped space in which the work is carried on. This portion of the subject will be treated later on. We mention it here, being in doubt whether any suggestions as to the establishment necessary can be made, except subject to actual experience of the work in such a building as this. The Committee are quite agreed as to what they would consider necessary in the event of proper accommodation being provided, but feel some hesitation in recommending changes which, owing to the peculiar nature of the accommodation at present existing, may be found on trial to be unsuitable, thus running the risk of throwing the work of the department back into that state of chaos from which it is now only just emerging."

Again in paragraph 73 they added :—

"We would conclude our report by pressing on the attention of Government the urgent necessity for a suitable building. The present accommodation is incapable of any improvement, and the increasing size of the store compels the Superintendent to scatter his supplies over a number of godowns situated at great distances apart. It is not possible to work the department under these circumstances with any credit or any hope of success. The increase of work caused by the State Railways shows how suddenly the department may be called upon to meet any emergency. If the store is to be equal to any emergency it must be first made possible for the Superintendent to introduce order and method, and this can only be done by having his stock systematically classified and arranged. We were really surprised to find that work was possible under existing conditions, but we fear the department in its present quarters will require an increase of establishment for every increase of work, while it is equally evident that unless more space can be provided the clerks will merely get in one another's way. The office, in short, is not capable of further expansion."

Mr. Lyon in paragraph 6 of his report observed:—

"This establishment has to work under, perhaps, more unfavourable circumstances as regards office accommodation than any other set of Government officials in Calcutta. The rooms are dark and dirty, and in some cases too small to accommodate all the clerks who ought, for convenience of work, to sit together. The furniture is as dirty as the rooms and rickety, and clerks are crowded together so as to leave them no room for their papers and very little for themselves. Most of the staircases appear to be positively dangerous. The Stationery and Stamp Store Departments are situated at an inconvenient distance from the offices with which they are connected. In the stationery store there is nothing like room for even the articles in constant requisition, while in the stamp store clerks examining stamps of high values have to work in a dim half light that must add greatly to their labours. These disadvantages have often before been noticed, and I am aware that there is no immediate prospect of any new buildings being constructed; I only mention the subject here because I have been restrained from suggesting more than one change of method by the consideration of the impracticability of carrying it out while the accommodation remains as it is now."

35. A proposal has been made by the Superintendent of Stationery for the adoption of measures for the protection of his office building from fire. He at first suggested that the building might be insured, but the Board having pointed out that this is against the rules, he has in consultation with the Public Works Department suggested that some fire-extinguishing apparatus (hand-pumps, grenades, &c.) may be purchased and kept permanently on the premises, and that arrangements may be made to train his office employés in order that they might work them, in the event of a fire, before the arrival of the fire-brigade. He has also suggested that the Stationery Office may be placed in telephonic communication with the Lall Bazar Police Office. Taking into account the large quantities of costly articles of an inflammable nature that are always in store in the Calcutta Stamp and Stationery Offices,

the Board are of opinion that any reasonable expenditure should be incurred to protect them from fire. They are, however, making further enquiries in regard to the details of the arrangements which should be made.

36. Mr. F. C. Barnes was in charge of the Stationery Office from the beginning of the year to the 19th February last, when he made over charge of his duties to Mr. H. B. Beames, by whom the present report is submitted. Mr. Westmacott was not in charge of the Department during the year under report, and saw nothing of the working of the Stationery Office; but from a visit paid to it since, and from what has come before him, is of opinion that Mr. Beames is working energetically to get the office into order.

I have the honour to be,

SIR,

Your most obedient servant,

N. K. BOSE,

Offg. Secretary.

No. 1871.

FROM H. B. BEAMES, ESQ.,

Offg. Superintendent of Stationery,

TO THE SECRETARY TO THE BOARD OF REVENUE, L.P.

Dated Calcutta, the 30th June 1894.

SIR,

I HAVE the honour to submit the Annual Report on the administration of the Stationery Department for 1893-94 and of the receipts and expenditure.

2. The following statement shows the stocks, receipts and issues for the present and past year:—

	1892-93.	1893-94.
	Rs.	Rs.
Value of stores at beginning of the year ...	5,12,445	5,60,515
Ditto received and credited during the year	24,63,500	25,02,217
Total ...	29,75,945	30,62,732
Value of stores issued	24,15,430	23,75,259
Balance ...	5,60,515	6,87,473

3. Full details of the receipts and issues are given in the following statements. The English stores have been valued in the usual way by adding a percentage fixed yearly by the Comptroller-General to the invoiced prices of the stores taken at 2*s.* the rupee. This percentage covers difference in exchange and cost of freight, &c., and for the year under review is 78, for the previous year it was 58. On this basis a price list is prepared each year, according to which the issue rate of each article of English manufacture is fixed: the stores purchased locally being valued at cost price, plus 5 per cent. commission for incidental charges:—

PARTICULARS OF RECEIPTS.

	Details.	1892-93.	1893-94.
		Rs.	Rs.
1.	Value of English articles obtained from the India Office, calculated at 2 shillings per rupee ...	2,63,408	2,48,037
2.	Add 58 per cent. in 1892-93 and 78 per cent. in 1893-94, to cover exchange as well as freight, &c.	1,52,777	1,93,469
3.	Value of paper purchased from local paper mills, &c.	17,19,192	17,14,772
4.	Value of country-made miscellaneous articles purchased locally	1,30,405	1,36,045
5.	Value of English stores purchased locally ...	21,811	14,194
6.	Value of stores received from Superintendents of Stationery, Bombay and Madras ...	462	3,850
7.	Five per cent. commission on account of incidental charges on items 3, 4 and 5	93,570	93,251
8.	Value of stores returned by indenting officers ...	4,344	2,926
9.	Value of blank-books, envelopes, section paper, &c., received from Superintendents, Government Printing, Bengal and India, and from Surveyor-General's Office, including manufacturing charges	37,754	42,319
10.	Excess in stock-taking	1,751	803
11.	Transfer adjustments	986	5
12.	Gain by revaluing the closing balances of 1892-93 at the issue rates of the year	...	1,494
13.	Gain by revaluing the opening balances of 1892-93 and 1893-94 at the issue rates of those years...	37,040	51,052
	Total ...	24,63,500	25,02,217

	Particulars of Issues.	Cost of stationery issued in 1892-93.	Cost of stationery issued in 1893-94.
		Rs.	Rs.
1.	Value of stores issued to departments and offices under Local Governments (free of charge)	13,06,886	12,12,074
2.	Value of stores issued to Local Governments for vernacular departments of Government offices charged against contract allowance	11,118	10,111
3.	Value of stores issued to departments and offices under the Government of India (free of charge)	6,49,497*	7,08,033*
4.	Value of stores issued to Postal Department	90,945	1,09,602
5.	Value of stores issued to Telegraph Department ...	14,138	12,292
6.	Value of stores issued for census works (Imperial) ...	103	27
7.	Value of water-marked paper issued to Provincial Governments	1,43,985	1,47,986
8.	Value of stores issued to State Railways on payment ...	88,625	77,845
9.	Value of stores issued to local funds and institutions on payment	11,736	11,166
10.	Value of stores issued to officers on cash payment ...	19,578†	15,329†
11.	Value of stores issued to Presidency Jail Press, Bengal Secretariat Press, India Press, and Surveyor-General's Office for manufacturing blank-books, envelopes, section paper, &c.	34,113	22,694
12.	Value of stores transferred to Bombay and Madras ...	2,249	45,901
13.	Value of unserviceable stores written off and sold ...	22,291	1,545
14.	Deficiencies in stock-taking	1,521	638
15.	Miscellaneous adjustments	1,040	16
16.	Loss by revaluing the closing balance of 1891-92 at the issue rates of the year	17,605	...
	Total ...	24,15,430	23,75,259

4. *Receipts.*—There is a net decrease of Rs. 15,371 in the value of imported stores, the details of which are shown in *Tabular Statement I.* The principal decrease is noticeable in writing paper (Rs. 48,535) owing to hand-made medium and royal papers, which were formerly required by the Registration Department and the High Court in Bengal for registers and printed forms, not being obtained from England, Government having ordered in 1892 that country-made azure-laid papers should be used for these registers and forms. The principal increase is in the following items:—Rs. 10,739 in drawing paper, Rs. 1,648 in paper for copying press, Rs. 9,250 in envelopes, Rs. 1,945 in drawing materials and colours, Rs. 8,094 in writing materials, Rs. 1,143 in miscellaneous articles and Rs. 1,163 in blank books. In drawing paper and materials the increased supply was required to meet the increasing demands of the Public Works Department, survey and settlement works, and Land Records Department. In papers and materials for copying press the increase is due to the larger demands of the public service owing to the greater use of trypographs, type-writers, and other copying presses in Government offices. The increase in envelopes, writing materials, miscellaneous articles, and blank books is chiefly due to an increased supply to the offices in the Central Provinces and in Burma, to the new offices created during the year under report, and to the State Railways. A supply of salt boat-notes for the Collector of Customs, Calcutta, was received from home in 1893-94, whilst none were received in 1892-93. This also accounts for the increase under heading "Blank books."

Tabular Statement II—Gives details of the different kinds of papers purchased from the Indian paper mills. There is a decrease of Rs. 4,420 during 1893-94 as compared with the previous year, which is due to smaller demands by the printing presses in Bengal, North-Western Provinces and Oudh and the Punjab (see Appendix D). There is a large increase in the consumption of the printing presses directly under the Government of India, and there is a large increase also in the consumption of other presses, viz., Central Provinces, Assam, Burma and the Postal Press at Aligarh.

Tabular Statement III—Gives the details of miscellaneous articles locally procured, in which there has been an increase of Rs. 5,639 in the year under report as compared with the previous year. The increased expenditure is on account of wax-cloth, sealing-wax, tags, &c., which were largely indented for by the offices in the Central Provinces, Burma, State Railways, and the Postal Department. Tags are now being more extensively used by the various departments of the Government of India and of Local Governments.

* Out of which Rs. 2,024-12 and Rs. 2,470 for water-marked paper supplied to Hyderabad district.
† Out of which Rs. 540-5 and Rs. 487-8 for water-marked paper supplied to Native States in Bengal.

Tabular Statement IV.—There has been a decrease of Rs. 7,617 in the English articles purchased locally as shown in this statement. The principal decrease is noticeable in writing paper and binding materials. It is satisfactory to observe that there is a gradual decrease in the purchase of English stores in the local market, as will be seen from the following figures :—

	Rs.
1891-92	26,235
1892-93	21,811
1893-94	14,194

The last eight entries in the detailed statement of receipts are book adjustment and do not require explanation.

Hand-made papers.—Last year when commenting on the receipts, Mr. Barnes mentioned that a large indent had been made on the India Office for hand-made papers, which were required by the Registration Department and the High Court in Bengal for registers and printed forms.

He also went on to state that these papers had not been used, as it was subsequently decided to substitute machine-made papers for them, that a greater portion of them had been disposed of to the Stationery Offices in Bombay and Madras, and that some portion of them had been sold.

I now give a statement showing the amount originally in store, the amount disposed of in 1892-93 and 1893-94, and the balance remaining :—

	Hand-made royal, 44 lbs. Rms. qrs. shts.	Hand-made medium, 34 lbs. Rms. qrs. shts.
Amount originally in store, including the quantity received during 1892-93 and 1893-94 ...	2,731 7 9	2,086 0 0
Issued during 1892-93	132 17 14	1,331 11 22
Ditto 1893-94	1,298 9 19	202 8 2
Issued in May 1894	200 0 0	250 0 0
Total issues ...	1,631 7 9	1,784 0 0
Present balance ...	1,100 0 0	302 0 0

=1,402 reams. Cost price Rs. 18,692.

5. *Issues.*—There has been a net decrease of Rs. 95,819 in the value of stationery issued to Local Governments during 1893-94, as compared with that of the previous year. A decrease of Rs. 1,55,684 has occurred in Bengal, of Rs. 8,915 in North-Western Provinces and Oudh, of Rs. 5,313 in the Punjab, and of Rs. 1,526 in Upper Burma, while there has been an increase of Rs. 3,264 in Assam, of Rs. 38,241 in the Central Provinces, and of Rs. 32,962 in Burma. The results are summarized below, and full particulars are given in Appendix A. An annual report on the expenditure will be submitted to each Government as usual, explaining the increase and decrease in the consumption in local offices.

Statement showing the issues to Provincial Governments, including Vernacular Department, &c.

Governments.	In 1892-93.	In 1893-94.	Increase.	Decrease.
1	2	3	4	5
	Rs. A.	Rs. A.	Rs. A.	Rs. A.
1. Bengal	7,63,363 15	6,07,680 3	.....	1,55,683 12
2. North-Western Provinces and Oudh ...	2,04,019 4	1,95,103 13	.....	8,915 7
3. Punjab	74,686 9	69,373 7	.....	5,313 2
4. Assam	21,951 12	25,215 6	3,263 10	.....
5. Central Provinces ...	67,547 3	1,05,787 12	38,240 9	.....
6. Burmah	1,70,611 0	2,03,573 7	32,962 7	.....
7. Burmah, Upper ...	18,277 15	16,752 4	.....	1,525 11
Total rupees, excluding water-marked paper ...	13,20,457 10	12,23,486 4	74,466 10	1,71,438 0
Deduct on account of commission and charges to Vernacular Department, Local Boards, Wards, &c. ...	2,453 11	1,301 3	.....	1,152 8
Net charges ...	13,18,003 15	12,22,185 1	74,466 10	1,70,285 8
Difference between increase and decrease ...	.....	95,818 14	95,818 14	.....
Total ...	.....	13,18,003 15	1,70,285 8	.....

6. There is an increase of Rs. 58,536 in the consumption of stationery by offices and departments under the Government of India, and a separate report on this expenditure will be submitted to the Secretary to the Government of India in the Financial Department. Since the year 1892-93 the cost of stationery supplied to the Postal and Telegraph Departments has been shown separately under orders of the Comptroller-General, instead of being included in the charges shown against the Government of India, as it is intended to debit these charges to the departments concerned. Appendix A (1) shows the expenditure in stationery by both these departments. There is only a small charge of Rs. 27 to the Census Department during the year under report.

7. *Plain water-marked paper.*—The following abstract shows the quantity and cost of the water-marked paper used with court-fee stamps supplied to Local Governments. The paper is obtained under special contract from the Titagar Paper Mills at Rs. 3-1 a ream. It is sold by Treasury officers to the general public in Bengal, Assam and Central Provinces at Rs. 7-8 a ream, or one pice per sheet; while in the Punjab the paper is sold at Rs. 5 per ream, or three sheets at two pice. A report on this subject was submitted to the Board with Mr. Barnes' letter No. 5852, dated 16th February 1894, explaining that unless a uniform rate was prescribed throughout India, there would be a loss to Government. The matter is not yet settled. The sale proceeds are shown as Stamp revenue under the Provincial contract. The cost of the paper supplied to each Local Government will be charged under the head "Stamps" instead of as formerly under the head "Stationery." This paper, as reported last year, is supplied to the treasuries in the Hyderabad Assigned Districts, and also to the Native States in Orissa. There is an increase in the supplies of 1,352 reams in the year under report, which is distributed among all the provinces in which the paper is used.

As above mentioned there is a great difference in the price at which plain paper is sold here and in the Punjab. It was brought to the notice of the Government of Bengal by the Accountant-General in his No. $\frac{T.\ M.}{1117}$, dated 12th January 1894, that whereas the rate of plain paper (for petitions) was at the rate of Rs. 7-8 per ream in Bengal, which rate was fixed by the High Court, the rate fixed by the Chief Court of the Punjab was Rs. 5 per ream, in order to reduce the profit of Government in the paper, which would otherwise have been considerable, as the mill manufactured it at Rs. 3-1 per ream.

The Accountant-General further pointed out that by this reduction the price of paper in Bengal might be affected, as it would pay vendors to import it at this lower rate. The Accountant-General, however, observed that up to date the sales in Bengal did not seem to have been affected, and he added the following statement in his letter to show this:—

Statement showing realization on account of sale of plain paper in Bengal:—

	Rs.	A.	P.
1889-90	1,97,144	14	9
1890-91	1,97,196	15	0
1891-92	2,17,078	4	6
1892-93	2,20,757	15	9

The Government of Bengal having called on Mr. Barnes for a report, he reported that the Punjab was the only place in India where this rate of Rs. 5 per ream prevailed.

Mr. Barnes agreed with the Accountant-General as to the possibility of vendors taking advantage of this low rate to import the paper into Bengal, and suggested that the Government of Bengal might represent to the Chief Court of the Punjab the advisability of prohibiting the sale of the paper in that province except to local vendors, and that the local vendors should be called upon to certify that they would sell the paper only to local purchasers and not to vendors in other provinces or their agents.

It would seem more advisable to endeavour to induce the Chief Court of the Punjab to rescind their orders

Water-marked paper, 13½″ × 8½″.

	1892-93.						1893-94.					
	Quantity.			Value.			Quantity.			Value.		
1	2			3			4			5		
	R.	Q.	S.	Rs.	A.	P.	R.	Q.	S.	Rs.	A.	P.
1. Bengal ...	31,490	0	0	1,02,342	8	0	31,882	0	0	1,03,616	8	0
2. Assam ...	2,007	3	8	6,523	4	8	1,682	0	0	5,466	8	0
3. Punjab ...	9,310	0	0	30,257	8	0	10,375	0	0	33,718	12	0
4. Central Provinces	1,496	0	0	4,862	0	0	1,595	0	0	5,183	12	0
Total Provincial ...	44,303	3	8	1,43,985	4	8	45,534	0	0	1,47,985	8	0
Hyderabad Assigned Districts.	623	0	0	2,024	12	0	760	0	0	2,470	0	0
Sold direct to Native States ...	166	5	0	540	5	0	150	0	0	487	8	0
Total ...	45,092	8	8	1,46,550	5	8	46,444	0	0	1,50,943	0	0

8. The following abstract gives the value of stationery supplied to the State Railways, which, as compared with the previous year, shows a decrease of Rs. 10,780. The principal decrease is in the Bengal and Burma State Railways. In the Eastern Bengal State Railway there has been a decrease in the supplies of Rs. 12,898, and in the Burma State Railway of Rs. 13,477, while there has been an increase of Rs. 14,794 in the East Coast Railway, Madras. As reported last year, the stationery supplied to State Railways is paid for in cash, the money being deposited in the nearest treasury; monthly returns of the recoveries so effected being forwarded to the Civil Account offices for adjustment. The Stationery Office exercises no check over the indents submitted by the Store-keepers and Examiners of Accounts of the different State Railways, and cannot therefore control their expenditure:—

STATE RAILWAYS.

	1892-93.			1893-94.		
	Actual cost of stationery supplied.	Packing charges.	Total cost, including charges.	Actual cost of stationery supplied.	Packing charges.	Total cost.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Bengal	27,381	43	27,424	14,411	...	14,411
2. North-Western Provinces and Oudh ..	6,501	194	6,695	6,123	...	6,123
3. Punjab	20,528	397	20,925	20,313	...	20,313
4. Burma	30,342	685	31,027	17,150	...	17,150
5. Assam	187	15	202	126	...	126
6. Central Provinces ..	483	16	499	820	...	820
7. India	2,267	93	2,360	2,670	...	2,670
8. Central India ...	25	2	27	240	...	240
9. Madras	911	57	968	15,992	...	15,992
Total ...	88,625	1,502	90,127	77,845	...	77,845

9. Details of the issues to Local Funds and Institutions, to Regimental Officers, and to Vernacular Departments on payment, according to provinces, are given below:—

LOCAL FUNDS.

GOVERNMENT.	1892-93.				1893-94.			
	Actual.	Commission.	Charges.	Total.	Actual.	Commission.	Charges.	Total.
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Bengal	7,054	706	517	8,277	7,846	785	...	8,631
2. Central Provinces ...	34	3	6	43	58	6	...	64
3. North-Western Provinces and Oudh	2,731	273	59	3,063	1,188	119	...	1,307
4. Punjab	1,070	107	56	1,233	1,057	105	...	1,162
5. Burma	322	32	37	391	572	57	...	629
6. Assam	525	53	97	675	445	44	...	489
Total ...	11,736	1,174	772	13,682	11,166	1,116	...	12,282

REGIMENTAL AND OTHER OFFICERS.

GOVERNMENT.	1892-93.				1893-94.			
	Actual.	Commission.	Charges.	Total.	Actual.	Commission.	Charges.	Total.
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Bengal	3,110	311	74	3,495	2,653	262	...	2,915
2. North-Western Provinces and Oudh.	4,534	453	283	5,270	5,475	547	...	6,022
3. Punjab	5,830	583	365	6,778	4,566	457	...	5,023
4. Burma	467	47	58	572	356	36	...	392
5. Assam	700	70	107	877	702	70	...	772
6. Central Provinces ...	1,387	139	38	1,564	348	35	...	383
7. India	419	42	23	484	285	28	...	313
8. Central India	3,069	306	96	3,461	812	81	...	893
9. Bombay	72	7	5	84	132	13	...	145
Total ...	19,578	1,958	1,049	22,585	16,329	1,529	...	16,858

VERNACULAR DEPARTMENT.

GOVERNMENT.	1892-93.				1893-94.			
	Actual.	Commission.	Charges.	Total.	Actual.	Commission.	Charges.	Total.
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Bengal	8,366	837	339	9,542	7,315	731	...	8,046
2. North-Western Provinces and Oudh.	28	3	2	33	...	...	...	...
3. Assam	2,724	272	567	3,563	2,796	280	...	3,076
Total ...	11,118	1,112	908	13,138	10,111	1,011	...	11,122

It will be seen that charges for packing and coolies were excluded from the figures for 1893-94, as such charges are already included in the issue rates fixed for the year in which the articles are charged.

10. The following is a statement of the receipts and charges of the Stationery Office. Five per cent. commission on the value of locally purchased articles is added to the prime cost of such articles when preparing the price list of the year. It is therefore included in the cost of the articles supplied to each office, and as the cost of supplies to each Local Government and Administration is recovered by the Government of India, it follows that the amount realized by levying this commission forms an Imperial receipt. The charges for establishment and contingencies, on the other hand, are borne by the Government of of Bengal. An additional charge of 10 per cent. on account of commission is realized in cash from public officers who are not entitled to free supplies:—

	Receipts.	1892-93.		1893-94.	
		Amount.	Total.	Amount.	Total.
	1	2	3	4	5
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1	Five per cent. commission on the value of locally purchased articles...	93,570 0 0		93,251 0 0	
2	Packing charges and cooly-hire added to the cost of stationery supplied on payment	4,230 0 0		...	
3	Ten per cent. commission realized on sale of stationery on payment ...	4,243 0 0		3,656 0 0	
			1,02,043 0 0		96,907 0 0
	Miscellaneous receipts realized in Stationery Office.				
1	Amount recovered from the Storekeeper on account of short receipts	43 15 1*		55 0 1*	
2	Amount of sale-proceeds of unserviceable stores	12,680 3 0†		696 0 3	
			12,724 2 1		751 0 4
3	Empty cases and planks sold ...	5 8 0		0 12 0	
4	Tin cuttings sold	34 8 9		23 11 9	
5	Empty bottles sold	80 12 6		169 11 0	
		120 13 3		194 2 9	
	Less commission at 10 per cent. on items 3 to 5 paid to the Storekeeper	12 1 4		19 6 8	
			108 11 11		174 12 1
	Grand Total ...	.....	1,14,875 14 0	.....	97,832 12 5

* For 1891-92 and 1892-93.
† Of which Rs. 12,661-2-9 for surplus stock sold.

	Charges.	1892-93.		1893-94.	
		Actual.	Total.	Actual.	Total.
	1	2	3	4	5
	Establishment.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1	Permanent	31,126 13 11		31,905 6 6	
2	Temporary	3,182 4 3		3,320 13 4	
			34,309 2 2		35,226 3 10
	Contingencies.				
1	Godown rent	8,371 15 6		6,914 4 0	
2	Cooly-hire	4,510 13 0		4,923 0 2	
3	Packing cases	16,177 5 4		18,698 9 6	
4	Freight	21,416 8 7		24,709 11 4	
5	Postage	1,612 15 6		1,443 9 6	
6	Printing charges	927 13 9		1,011 0 11	
7	Landing and shipping charges ...	565 5 5		2,647 5 7	
8	Miscellaneous	7,146 1 11		6,424 2 5	
			60,758 15 0		66,771 11 5
	Grand Total ...		95,068 1 2		101,997 15 3

11. There was a decrease of Rs. 17,043 in the receipts, and an increase of Rs. 6 930 in the charges. The decrease in the receipts is due to the exclusion of charges for packing and coolies from the value of stationery supplied on payment, and to the great diminution in the sale of unserviceable and surplus stores during the year under report.

12. With regard to the charges there was an increase of Rs. 917 in the cost of establishment, due partly to the employment of additional hands during the year under report; partly to the periodical increments to the salaries of the clerks; partly to privilege leave allowances; and partly to the allowances of paid apprentices entertained under Government notification No. 2113 Misc., dated 31st May 1892. The increase in packing cases was necessitated by the increased supply of stationery to the Central Provinces, Burma, and the offices under the Government of India, especially to the British Agent, Gilgit, for whom a large number of small packing cases was ordered, he having issued certain instructions as to the mode of conveying them through mountain passes. The increase under heading "Freight" is on account of freight and baling charges incurred in sending supplies to the new offices in Burma, to the various presses, and to the offices in the Central Provinces direct from the mills. There was an increase of Rs. 2,082 under the heading "Landing and Shipping charges" during the year under report as compared with that of the previous year. Of this sum, Rs. 1,067 was on account of charges incurred in 1892-93, which was adjusted by the Accountant-General, Bengal, during 1893-94.

13. The financial results of the year may thus be generally summarized:— The Imperial Government bears the charges of Rs. 2,48,037 for imported stores; of Rs. 18,50,817 for country-made stores; of Rs. 14,194 for English stores purchased locally; and of Rs. 7,08,060 for supplies to departments and offices classed as Imperial, including the Census Department. On the other hand, it recovers from Local Governments, Postal, Telegraph, and Paying Departments, &c., Rs. 13,70,171, Rs. 1,09,602, Rs. 12,292 and Rs. 1,04,340, respectively, and holds a stock balance valued at Rs. 6,87,473.

14. The value of stores issued to the presses for manufacturing blank-books, envelopes, &c., and the value of blank-books, &c., received back from them are *per contra* items of account. The stores supplied are valued at Rs. 22,694, but the books and envelopes when made up by the presses are shown in the accounts at Rs. 42,319. The difference represents partly the cost of manufacture and partly the value of stores not drawn from the Stationery Office but supplied from the press stock, for which indents will follow, as stated by the Superintendent of Government Printing, Bengal.

15. The number of new offices which indented during the year was 112, while 120 offices indented direct for the first time instead of including their indents in those of superior officers, as shown in Appendix B. These added to the number who indented in 1892-93 raise the total to 3,719. The abolition of 28 offices during the year reduces the actual present number of offices to 3,691. The following statement works out the value of the stores supplied to the general body of indenting offices and the average cost of stationery supplied to each office, which comes to Rs. 95, after excluding from the statement the 588 offices belonging to the departments mentioned therein, and the value of stationery supplied to them and of special articles.

	Rs.	Rs.
Total issues to Provincial Governments ...	12,22,185	
„ „ to Imperial Governments (exclusive of Rs. 2,470 for water-marked paper supplied to Hyderabad) ...	7,05,563	
„ „ to Postal Department ...	1,09,602	
„ „ to Telegraph Department ...	12,292	
„ „ to State Railways, Local Funds and other paying officers (exclusive of Rs. 487-8 for water-marked paper supplied to Native States) ...	1,03,853	
		21,53,495

	Rs.	Rs.	Rs.
Deduct supplies to—			
Provincial presses	9,38,818		
Imperial presses	5,47,848		
Postal Press	91,647		
Railway Mail Service	5,844		
Telegraph Department	12,292		
State Railways, Local Funds, Vernacular Department and other paying officers	1,13,964		
		17,10,413	
Deduct value of—			
Drawing paper	40,601		
Drawing materials	72,235		
Water colors	10,761		
Press copying paper	4,331		
Metallic memo. books	1,633		
Press copying materials	10,540		
Prescription books (supplied to Military hospitals)	230		
Padlocks	3,279		
Brown cartridge paper (required for record-room in the offices of the Collectors, Divisional Commissioners, and Deputy Commissioners in the N.-W. P. and Oudh)	4,005		
Brown cartridge paper, top pattern (supplied to Army Clothing Department)	674		
		1,48,289	
			18,58,702
			2,94,793
Total number of officers	3,103		
Average cost of stationery issued to each office ...	95		

16. Appendix C shows the value of the issues according to the different kinds of articles supplied. As a comparative statement of the result of two years, it is not strictly reliable, because the rates at which the articles are valued vary from year to year according to the changes in prices and fluctuations in exchange; but it gives a general idea of the relative consumption for two years of the various articles enumerated. The decrease in the issues chiefly occurred in writing, printing and coloured papers and in leather, due to the smaller demands by the Government presses. The increase in lithographic paper is due to the special demand for a large quantity by the Superintendent of Government Printing, Burma, for map printing required by the Land Records Department of Burma. The increase under carbonic, papyrographic, and other kinds of paper is due to the larger supplies drawn by the Telegraph and Postal Departments. The increased supply of tracing cloth is due to the increased issue for the survey and settlement operations in Bihar, Orissa, North-Western Provinces and Oudh and Burma, and for the thakbust map in Bengal. The increase in binding cloth and in parchment is due to the larger demands by the presses in India and Burma. Parchment was largely in demand by the contractors for printing Government of India stock forms, for military certificates, and for binding army books. Parchment for tympan was also supplied to the Superintendent of Government Printing, Bengal, during the year under report.

17. Appendix D contains a comparative statement of the quantity and value of the different kinds of paper supplied to the Government printing presses. The Government of India Presses show an increased consumption of 5,970 reams of the value of Rs. 22,864, of which Rs. 18,257 is for half-bleached paper only. There is also an increase of 2,420 reams of the value of Rs. 15,557 in the Central Provinces, of 342 reams of the value of Rs. 1,533 in Assam, of 4,812 reams of the value of Rs. 20,263 in Burma, and of 1,792 reams of the value of Rs. 10,906 in the Postal Press at Aligarh. I am unable to state the reasons for the increased demands of the above presses, as the Stationery Office has no knowledge of the details of, or control over, the consumption in paper of any of the printing presses except those in Bengal. In Bengal there is a considerable decrease in the consumption of all kinds of paper, amounting to 11,489 reams of the value of Rs. 1,19,060, especially

in hand-made, azure-laid and cream-wove papers; this accounts for the net decrease in the consumption of paper as shown in this Appendix.

18. Appendix E shows the value of country-made papers purchased locally during 1892-93 and 1893-94. There has been a net decrease of Rs. 4,420 in the latter year, owing chiefly to smaller quantities of coloured, buff or half-bleached, white cartridge, and azure-laid papers having been obtained this year. This is due to fewer demands by the presses and by the general body of the indenting officers. It will be seen that there is an increase in the purchase of water-marked paper used with court-fee stamps to the extent of Rs. 9,592 over and above that of the previous year, which shows that the consumption of this paper is gradually increasing.

19. The rates of Indian papers which have been procured during the years 1892-93 and 1893-94 are shown in Appendix F, from which it will be seen that a reduction in the rates of coloured, cream-wove, and azure-laid papers was made during the year 1893-94, in order to reduce them to the level of English prices. This was fully reported on by Mr. Barnes in paragraph 18 of last year's Annual Report.

20. The articles contracted for during 1893-94 have been shown in Appendix F, Part II.

21. Complaints regarding the quality of certain articles have been received from 20 officers. The English stores regarding which complaints were made were chiefly cream-wove and cream-laid envelopes, red ink powder or fuchsine aniline crystals, red tape, and carbonic paper. As regards the defects pointed out in envelopes, the matter was brought to the notice of the Director-General of Stores, India Office, London, who stated that particular attention would be paid in future to the defects pointed out. As regards the ink and the carbonic paper, the complaints were groundless, as the fault lies in the preparation of red ink from the powders, for which directions are given, and to the non-preservation of carbonic paper, which should be carefully kept, and not exposed to dry air. The red tape complained of by one officer did not appear to have been issued from this Stationery Office. The articles of Indian manufacture to which exception was taken were penknives, black ink fluid, blotting and some other kinds of papers. As regards penknives there was only one complaint made by an officer, who, however, could not furnish any sample of the knives complained of. In regard to black ink fluid there was no cause for complaint, as the ink supplied was good. The quality of blotting paper is now being improved, so as to make it more absorbent. The complaints regarding other kinds of paper were chiefly on account of their different shades, and the mills were asked to remedy such defects in future.

22. Mr. Donnithorne, the Store Examiner, is an expert and carefully tests and examines the papers supplied by the mills, and also country-made articles. It is only due to him to say that the absence of complaints regarding their quality is attributable to his careful examination of them.

23. It remains to say a few words on the subject of contracts and rates for Indian paper.

It having been found that the paper turned out by the mills in this country was equal, and in some respects superior, to that turned out by the English mills, it was decided in March 1893, at a conference at which the Hon'ble Mr. Lyall of the Board of Revenue presided, that the rates at which the Indian mills tendered for supplies of paper were lower than those of the English mills. In consequence of this, contracts were given to the three mills in Bengal, viz.,—Bally, Titagar, and the "Bengal" mills. These amounted to 1,096$\frac{1}{3}$ tons to each mill for 1894-95. A trial order was given to the Imperial mills only, for 300 tons, as they were a new mill. The grounds on which the Imperial mills were excluded from obtaining a contract are set forth in Mr. Barnes' letter No. 5666 of the 5th February 1894.

He admitted that their rates were lower than other mills, and that it would probably effect a large saving (Rs. 60,000 the Board considered) to accept their tender, but he argued that they were a new Company, and that it was therefore very doubtful if they would be able to work up to their contract, also that they had not submitted samples of their paper. He further stated that the sudden lowering of Government rates would tend to disorganize the paper trade and do harm to the mills that had hitherto supplied Government.

Under these circumstances he recommended that the Imperial mills should not get a contract for paper, but only a trial order to the extent of 300 tons, and should not be allowed to supply cream-wove and azure-laid papers.

He also recommended that as the old mills were anxious to obtain more than one year's contract for the supply of cream-wove and azure-laid, on the ground that they had undertaken to water-mark the paper free of cost, they should receive a fair share of Government orders for the next year to that for which the contracts had been given, viz., for 1895-96. The Board approved of these proposals and pledged Government to take a supply in 1895-96 equal to that taken in 1894-95 from these three mills—Bally, Titagar and Bengal mills.

Messrs. Jardine, Skinner & Co., the agents for these mills, feel themselves seriously aggrieved at this resolution.

They argue that having introduced very expensive machinery from England, they are prepared to submit to any test in the way of orders that the Board may put them to; that they are by these orders precluded from obtaining any contract for 1895-96, in addition to having lost it for 1894-95, unless the Government should require a greater amount than the Board pledged them to take beforehand from the other mills; that a stigma has thereby been cast on their mills, and that the other mills are taking advantage of it to run them down in public opinion.

I visited the mills myself the other day and am bound to state in common fairness that their machinery is of the newest, largest, and most expensive kind, and that it seems to be capable of turning out any kind of paper that may be required. They turned out 150 tons last month, and though doing a good business elsewhere, they still feel that the refusal of the Government contract renders the starting of this new enterprise a most inauspicious one.

24. A great deal of correspondence has passed between Mr. Barnes and the Board on the subject of the prices of the different kinds of paper manufactured in this country as compared with those manufactured in England; and I regret that, owing to the press of work connected with the preparation of the figures for this report, I am not in a position to give the figures before the report goes in.

I am, however, in receipt of the necessary figures from the Director-General of Stores in London, and have promised to submit a tabular statement to the Board after this report is submitted, showing the prices of the different kinds of paper manufactured in England as compared with the prices in this country.

25. In the year under report there has been an increase in receipts, but a falling off in issues.

The increase in the receipts amounted to Rs. 38,717, or 1·57 per cent.

There is a net decrease in the value of imported stores of Rs. 15,371, due chiefly to the substitution of country-made azure-laid for hand-made medium and royal papers obtained from England.

This contrasted with the large increase in the value of imported stores, Rs. 1,18,682 in 1892-93, is the most interesting and encouraging feature in the report. Several other items of imported stores show a decrease.

There has been a net decrease of Rs. 95,819 in the value of stationery issued to Local Governments, and a net increase of Rs. 58,536 in the supplies to the offices and departments under the Government of India.

This is due to the demands of the various presses which, as has been mentioned before in the report, cannot be accounted for.

26. The accounts as at present kept do not show the financial results of the substitution of country-made for imported stores; and this is a distinct want in a report of this nature, which should be supplied next year if possible. In order to show it properly, the result should be shown all along from the time the country-made stores were first purchased, as they have only been introduced gradually. There should also be given one year in which all the stores used were imported for comparison.

27. There were 112 new offices during the year, and the actual number of indenting officers stands at 3,691, as compared with 3,487 of the previous year.

The average cost of stationery this year is Rs. 95, as against Rs. 129 of last year.

This is most satisfactory.

28. There was a decrease of Rs. 17,043, or 14·8 per cent., in the receipts, and an increase of Rs. 6,930, or 7·28 in the charges; the figures are given in the margin. The details of the above have been given in the body of the report as far as there were any data to go on in the office; but, as I stated above, there are items which are not susceptible of explanation.

	Receipts. Rs.		Charges. Rs.
1892-93 ...	1,14,876		95,068
1893-94 ...	97,833		1,01,998
Decrease	17,043	Increase	6,930

Supply of Newspapers, Periodicals, Books, &c.

29. In 1893-94 Messrs. King, Hamilton & Co. and the Calcutta agents of Messrs. William Collins Sons & Co., Limited, of Glasgow, were employed as agents for the supply of foreign newspapers, periodicals, books, maps. materials, and exercise books on the same terms as in the previous years, The orders for the newspapers and periodicals were chiefly entrusted to the former, while those for the religious and school books, maps, materials, and the exercise books that were required by the Garrison schools in the Presidency of Bengal were entrusted to the latter, who, under the terms of their contract, are required to keep a stock of these books and materials in Calcutta, in order that the requisitions may be complied with promptly. The Indian publications were continued to be supplied by the publishers themselves under the orders of this office.

30. The following is a comparative table showing the total number of newspapers, periodicals, books, &c., supplied to Government officers during the year under report:—

Years.	Total number of officers supplied.	Number of—			
		Newspapers.	Periodicals.	Books.	Exercise books.
1	2	3	4	5	6
1892-93 ...	1,339	2,716	3,195	27,012	23,000
1893-94 ...	1,384	2,612	3,348	26,017	18,000

31. From the above it appears that there has been a decrease in the supply of newspapers, books, and exercise books, which is mainly attributable to the fact that the requirements of the several indenting officers have been curtailed by the sanctioning authorities, who have now begun to realise the importance of the principles laid down in the resolution of the Government of India, Finance and Commerce Department, No. 5967, dated 1st November 1888.

32. The total payment made on account of newspapers, periodicals, books, &c., was Rs. 99,414-10-2 against Rs. 97,586-12-9 in the preceding year. As Messrs. King, Hamilton & Co. do not submit their bills for subscriptions in the same year as that in which they supply the papers, the figures do not actually represent the expenditure of the year in which they are incurred. The increase of Rs. 1,827-13-5, therefore, does not exactly represent the true state of things.

33. From the reports received from the several officers it appears that the newspapers, periodicals, books, &c., that were indented for by them, were generally supplied with regularity and punctuality.

Statement showing the expenditure on account of subscription to Newspapers, &c., for Governments and Departments during 1893-94.

Number.	Departments and Governments.	Total expenditure.	Deduction made in favour of departments or Governments.	Nett.	Remarks.
1	2	3	4	5	6
		Rs. A. P	Rs. A. P.	Rs. A. P.	
1	Financial Department, India ...	3,896 12 10	11 13 8	3,884 15 2	
2	Home Department, India ...	5,870 4 5	1 9 10	5,868 10 7	
3	Revenue and Agricultural Department, India.	1,451 6 7	.....	1,451 6 7	
4	Legislative Department, India ...	475 11 11	2 10 0	473 1 11	
5	Public Works Department, India ...	2,083 1 4	.....	2,083 1 4	
6	Foreign Department, India ...	1,890 8 5	16 8 8	1,873 15 9	
7	Military Department ...	17,880 3 5*	18 9 11	17,861 9 6	* Including Director-General of Military Works.
8	Military Education ...	8,976 10 2	.....	8,976 10 2	
9	Military Prisons ...	404 0 1	.....	404 0 1	
10	Government of Bengal ...	12,988 5 2	9 6 3	12,978 14 11	
11	Government of North-Western Provinces and Oudh.	14,802 7 4	2 4 0	14,800 3 4	
12	Government of Punjab ...	13,959 9 6	224 13 0	13,734 12 6	
13	Administration of Assam ...	860 0 2	.....	860 0 2	
14	„ of Burma ...	2,835 11 3	1 11 0	2,831 0 3	
15	„ of Central Provinces	2,572 8 3	.....	2,572 8 3	
16	„ of Ajmere and Merwara	94 12 0	.....	94 12 0	
17	Rajputana Agency ...	299 9 5	.....	299 9 5	
18	Central India Agency ...	397 0 0	.....	397 0 0	
19	Baroda Agency ...	100 0 0	.....	100 0 0	
20	Beluchistan Agency ...	493 3 5	.....	493 3 5	
21	Hyderabad Residency ...	1,369 7 1	.....	1,369 7 1	
22	Director-General of Railways ...	2,079 3 4	17 4 0	2,061 15 4	
23	„ of Post Offices ...	1,558 5 1	40 0 0	1,518 5 1	
24	„ of Telegraphs ...	1,096 4 11	.....	1,096 4 11	
25	Chief Commissioner of Andaman Islands.	81 12 0	.....	81 12 0	
26	Surveyor-General ...	414 10 4	.....	414 10 4	
27	Meteorological Reporter to the Government of India.	226 11 8	.....	226 11 8	
28	Director of Geological Survey ...	591 0 5	.....	591 0 5	
29	Inspector-General of Forests ...	12 0 0	.....	12 0 0	
	Total ...	99,761 4 6	346 10 4	99,414 10 2	

Supply of Rubber Stamp and Stamping Ink, &c.

34. This branch was attached to the Stationery Department on 1st April 1890 under resolution No. 1005, dated 28th February 1890, of the Government of India, Department of Finance and Commerce.

35. The total number of indents complied with during the year under report was 1,196, as shown in Appendix G, against 1,126 in the previous year; and the total number of rubber stamps, inks, and pads comprised in those indents was 3,122, 9,626, and 343 respectively, against 3,352, 10,290, and 452 respectively in the previous year, resulting in a decrease of 230, 664, and 109 respectively, due to smaller demands by the officers who had already drawn the bulk of their requirements in the previous year.

36. The total expenditure incurred on account of rubber stamps and stamping ink, &c., was Rs. 13,968-14-9, inclusive of freight and other charges, against Rs. 14,838-2 in the previous year, as shown in the statement below:—

Particulars of Issues.	Cost of rubber stamps and inks supplied in 1892-93.	Cost of rubber stamps and inks supplied in 1893-94.
1	2	
	Rs. A. P.	Rs. A. P.
1. Value of rubber stamps, inks, and pads supplied to departments and offices under Provincial Governments	8,523 7 3	8,377 13 3
2. Value of rubber stamps, inks, and pads supplied to Vernacular Department charged against contract allowance	900 0 0	864 2 6
3. Value of rubber stamps, inks, and pads supplied to departments and offices under the Government of India	3,874 4 0	3,178 13 0
4. Value of rubber stamps, inks, and pads supplied to Postal Department	18 0 0	.....
5. Value of rubber stamps, inks, and pads supplied to Telegraph Department	492 2 0	829 6 0
6. Value of rubber stamps, inks, and pads supplied to State Railways on payment	957 2 0	604 13 0
7. Value of rubber stamps, inks, and pads supplied to local funds and institutions on payment	50 2 9	68 3 0
8. Value of rubber stamps, inks, and pads supplied to officers on cash payment	23 0 0	45 12 0
Total ...	14,838 2 0	13,968 14 9

37. The decrease in the expenditure of Rs. 869-3-3 was chiefly due to the reduced demands of the Public Works Department, Police, and the Military Department, see Appendix H. As stated in the last year's report, the entire contract for the supply of rubber stamps, stamping inks, and pads was given to the late Mr. J. C. S. Robinson for three years from 1st April 1892 to 31st March 1895 at rates exclusive of charges for postage, freight, &c., as approved by the Board in their letter No. 160B., dated 7th June 1892.

38. The following statement shows the amount of expenditure incurred in the several Provincial Governments and Administrations:—

Government.	In 1892-93.	In 1893-94.	Increase.	Decrease.
	2	3	4	5
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. Bengal	5,293 4 0	4,305 5 6	.....	987 14 6
2. North Western Provinces and Oudh...	1,442 10 0	1,833 4 9	390 10 9	.....
3. Punjab	1,707 0 0	1,822 7 0	115 7 0	.....
4. Assam	269 15 0	327 15 6	58 0 6	.....
5. Central Provinces	482 7 0	713 14 2	231 7 2	.....
6. Burma	148 8 0	251 15 6	103 7 6	.....
7. Burma, Upper	169 4 0	83 4 0	.....	76 0 0
Total ...	9,503 0 0	9,338 2 5	899 0 11	1,063 14 6
Deduct on account of charges to Vernacular Department.	79 8 9	96 2 8	16 9 11	...
Net charges ...	9,423 7 3	9,241 15 9	882 7 0	1,063 14 6

There is a decrease of Rs. 987-14-6 in Bengal, which is principally due to the reduced demands of the Forest, Customs, Police and the Public Works Departments, and of Rs. 76 in Upper Burma, while there is an increase in other Provincial Governments and Administrations.

39. From 1st April 1892, under orders from the Comptroller-General, the charges on account of rubber stamps are treated in the same way as stationery charges and debited to the grant for stationery purchased for Central Stores.

40. Appendices H and H (1) show the distribution on account of the cost of rubber stamps and stamping ink, &c., claimed from each Local Government and Administration in detail of departments, as well as from the Postal and Telegraph Departments, during 1893-94.

Form Branch.

41. The report on this Branch differs from that of the other branches in that it relates exclusively to Bengal and Assam, as the other Local Governments, which obtain their supplies of stationery from this office, procure their forms direct from the printing presses, except in the case of certain stamp and account forms. The former are supplied to all the Treasury officers who indent for stamps on the Calcutta Stamp Office, and the latter are sent to certain outlying treasuries, such as Ajmere and Coorg, &c., where the forms prescribed by the Bengal Accountant-General are used. The operations of the Form Department are confined to checking the requisitions for forms from Assam and Bengal, obtaining the forms from the Jail Press, fixing the quality and size of paper to be used, despatching them to indenting officers, and maintaining a reserve to meet emergent demands. The work performed in the portion of the office where the forms are stored and despatched was attended with the same difficulties as in the previous years as regards accommodation, and these difficulties were increased by the dismantling of an old form godown by the Public Works Department to make room for a new building. The godowns in Old Post Office Street, which were rented for Rs. 400 a month, were vacated from 1st of November last, and the forms which were stored there, were removed and stacked in the godowns of the new Opium range, ten of which were placed at the disposal of the Stationery Department for the purpose for a period of one year, commencing from November last, under the orders of the Board.

42. The following statement gives the total receipts and issues of the year under report as compared with the figures of the previous year, and their details are shown in Appendix I:—

1	2	3	4
	1892-93.	1893-94.	Difference.
Receipts ...	137,494,831	103,381,754	−34,113,077
Issues ...	107,897,243	110,213,606	+2,316,363

Receipts.—The total number of forms received from the press during the year under review was 34 millions less than the number received during the previous year. This decrease is due to a great extent to the fact that since the month of June 1893, as per arrangements sanctioned by the Board (in their No. 767A., dated 9th June 1893, to the address of the Director of Land Records, Bengal), all the officers engaged in settlement and survey works under the Director of Land Records or the Director of Bengal Surveys obtained their supplies of special forms direct from the Superintendent of Government Printing, Bengal, as already noticed in paragraph 27 of the last Annual Administration Report. It is also due to the recent revision of all the A. G. B. forms made by the Accountant-General, Bengal. These forms, which should have been supplied by the press in February 1894 and

included in the receipts of the year under notice, were not received till after the close of the year. The total quantity amounts to over 53¼ lakhs.

Issues.—There is an increase of 2 millions of forms in the total issues of the year under report compared with those of the previous year, and this, notwithstanding the exclusion of the issues from June 1893 of the special settlement and survey forms required by the officers of those departments. The cause of the increase is attributable to the larger issues in some of the sections, as well as to the fact that large supplies of the newly introduced "Bihar Opium Agency" forms were sent to the different officers under the Bihar Opium Agency, also to the large issues of the revised Pound forms to the District Boards and Municipalities at Government expense under orders of the Government of Bengal, and to the supply of some indents for 1892-93 that remained uncomplied with at the close of the year. Seventeen lakhs of the former and forty lakhs of the latter were issued to the different indenting officers during the year 1893-94. There is a decrease of 98 lakhs in the issue of "Special" forms, which is due to all the special settlement and survey forms required by the Survey and Settlement Departments since June 1893, having been obtained direct from the Superintendent of the Government Press, Bengal. There was likewise a decrease of 65 lakhs in the issue of Accountant-General's forms, which was owing chiefly to the fact that the entire section having recently undergone revision, the forms could not be got ready and distributed to the indenting officers by the prescribed time. In the Sonthal Parganas and Bengal Forest forms there is a decrease of four and five lakhs respectively. On the other hand, there is an increase of seven lakhs in Bengal Police forms, of 4 lakhs in Bengal Jail Department forms, of 30 lakhs in Board of Revenue forms, of 6 lakhs in Vaccination forms, of 36 lakhs in Bengal Government, Executive forms, and of 22 lakhs in High Court Criminal forms. In Assam forms there has been an increase in the issues of Revenue and Treasury and Account forms. A detailed statement of the issues is shown in Appendix O.

43. An explanation, as directed by Government in their Resolution No. 1734S.R., of 14th March last, of any large increase in the expenditure of printed forms during the year 1893-94 over 1892-93 has been called for from heads of the departments concerned, and full details on this subject will be given in the report on the Provincial expenditure of the Stationery Department. It has, however, been found impossible to carry out the orders contained in paragraph 1 of the Board's letter No. 314B, of 30th August 1893, in regard to showing the quantity of printed forms in hand at the beginning and close of the year under review, but I have given the reasons for this later on in this report.

44. Appendix N shows the realizations during 1893-94 by Treasury receipts from the settlement officers on account of the value of forms supplied.

45. The following statement shows the quantity of form work remaining to be taken in hand by the press at the end of each month commencing from April 1893 to March 1894:—

Month.	Forms.	Books.	Envelopes.
1	2	3	4
30th April 1893	17,744,800	81,912	2,351,105
31st May „	18,690,837	59,539	2,364,584
30th June „	16,577,870	57,518	2,405,198
31st July „	15,008,730	30,499	549,307
31st August „	18,707,473	49,110	1,034,763
30th September „	17,733,840	73,908	360,128
31st October „	13,598,143	86,738	215,529
30th November „	14,790,695	73,087	454,235
31st December „	15,906,833	2,53,520	457,320
31st January 1894	20,349,626	39,195	2,824,337
28th February „	26,511,266	69,501	3,592,620
31st March „	32,426,591	41,691	697,749

46. The following abstract exhibits the number of indents of all kinds supplied by the Form Branch during 1892-93 and 1893-94 :—

	Balance of previous year.	Number received during the year.	Total.	Number supplied.	Number remaining unsupplied.
	1	2	3	4	5
1892-93	2,079	7,914	9,993	8,253	1,740
1893-94	1,740+13*	7,735	9,488	9,038	450
Increase	...	...	...	785	...
Decrease	326	179	505	...	1,290

*These 13 indents were for special or non-standard forms of 1892-93, and no separate account of these indents was kept before as already explained to the Board in this office return for April 1893, submitted with letter No. 1292F., of 22nd May 1893.

From the above figures it will be seen that the number of indents received during the year under review was 7,735, against 7,914 in the year 1892-93. There was an increase of 785 in the number of indents supplied, including the indents which were the balance of the year 1892-93, and the number of indents remaining unsupplied at the end of the year was 450 only, that is, less by 1,290 than the balance of the previous year. Most of these 450 indents were pending for forms either revised or newly introduced, as already explained in paragraph 3 of this office letter No. 628F of 23rd April 1894, forwarding the return for the month of March last.

47. The number of items issued during the year under notice was 181,810, against 180,552 in the previous year and 150,385 in the year 1891-92. The increase is chiefly due to the introduction of new forms, as well as to the revision of old ones. The work done by the Form Department of the Stationery Office for the last three years in regard to the regular annual indents for standard forms is detailed in the following abstract. Supplementary indents are only included in the last item :—

Details.	1891-92.	1892-93.	1893-94.	Remarks.
1	2	3	4	5
Indenting officers ...	3,728	3,650	3,674	
Annual indents received ...	3,348	3,223	3,308	
Forms required on annual indents	72,922,120	80,709,519	78,498,951	
Total forms supplied, including supplementary indents ...	87,895,207	1,07,897,243	1,10,213,606	

There was a small increase in the number of indenting officers and of annual indents received during the year under review as compared with the figures of the year 1892-93, although the annual requirements were less than those of the previous year. It should be explained, in order to clear up the apparent contradiction between the last statement and the statement at the head of the paragraph, viz., that "the number of items issued during the year under notice was 181,810 against 180,552 in the previous year" that a portion of the items issued this year is the balance of forms due for 1892-93. That there was a balance will be seen from the statement in paragraph 46. The total number of indents (including supplementary) complied with and of forms supplied during the year under report was more than that in the previous year, and the number of indents remaining uncomplied with at the close of last year was much less than that in the year 1892-93. It is, therefore, clear that the work of the Form Branch is increasing year by year.

48. One new section, "Bihar Opium Agency," in addition to the 55 already in existence was added to the list of standard forms. This addition has greatly increased the work of the Form Department, the number of items indented for during the year being 251. Last year the Small Cause Court section, consisting of 29 items only, was cancelled, but this does not compensate for the increase of work involved by the addition of the "Bihar Opium" Section.

49. In Appendix K appended to the report, is a list showing the number of standard forms belonging to each section, with the number of new forms that have been introduced and of old forms that have been revised during the year 1893-94. The number of new forms introduced is 196, against 407 in the previous year; the number of old forms revised is 693, against 377.

50. The greatest obstacle to the smooth working of the Form Branch is the introduction of new and revised forms at inopportune times and the consequent submission of a disproportionate number of supplementary indents. The fact was noticed in paragraph 30 of the last Annual Administration Report of this office; but the Board's Circular No. 46B., dated 9th June 1893, and the new rule 14, section VIA, page 10 of the Stationery Manual of 1890, inserted under Board's Circular Order No. 6 of October last, will, it is hoped, effect some improvement in this respect. But as the three heads of the largest departments noted in the margin have been exempted from the operations of the rule under notice, obstacles to the smooth working of the Department are still apprehended. In this connection the Board have been separately addressed, and their orders on the matter are awaited. To prevent the untimely revision and introduction of new forms, I am now, as directed by the Board in their letter No. 388B., of $\frac{\text{14th October}}{\text{29th November}}$ 1893, issuing a circular to heads of the departments, excluding the three named above, drawing their attention to the rule 14 quoted above, and requesting them to supply me with the necessary approved samples of the forms within the time specified in the rule if they intend to revise or introduce any in their departments. A full report as to the working of this system was submitted to the Board for the information of Government with this office letter No. 9363F., of 12th March last, and connected correspondence. It may here be added that unless heads of the departments actively co-operate in carrying out the orders contained in rule 14 referred to above, all our efforts will be frustrated.

Accountant-General, Bengal.
Registrar, High Court.
Comptroller, Assam.

51. The total number of forms sent to the public offices in Assam during the year 1892-93 and 1893-94 was:—

Forms.	1892-93.	1893-94.	Increase.
1	2	3	4
Standard forms ...	10,666,768	12,042,274	1,375,506
Special forms ...	495,556	559,690	64,134

The increase in the standard forms is chiefly in Revenue and Treasury-Account forms. The number of special forms has also increased a little, and is due to the fact that the requirements of the year under notice exceeded those of the previous year. The following abstract shows the value of saleable forms and service books which were supplied to the officers in Assam Province during the years 1892-93 and 1893-94, as well as forms supplied to Local Funds on payment:—

	Service books.	Saleable forms.	Forms supplied to Local Funds.
	1	2	3
	Rs. A. P.	Rs. A. P.	Rs. A. P.
1892-93 ...	19 2 0	2,129 11 6	529 5 7
1893-94 ...	61 10 0	2,171 1 3	607 8 11
Difference ...	+42 8 0	+41 5 9	+78 3 4

52. The receipts and charges of the Form Branch for the years 1892-93 and 1893-94 are as follows :—

RECEIPTS.

Statement showing the receipts for the years 1892-93 *and* 1893-94.

Particulars.	1892-93.	1893-94.	Increase.	Decrease.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Sale proceeds of service books and forms to public in Bengal and Assam.	18,725	18,866	141	...
Value of forms supplied to Local Funds, &c., in Bengal and Assam.	15,116	18,611	3,495	...
Value of forms supplied to Wards' Department.	218	463	245	...
Sale proceeds of obsolete forms ...	525	566	41	...
Value of forms supplied to Inland Labour Transport Fund.	71	103	32	...
Total ...	34,655	38,609	3,954	...

CHARGES.

Statement showing the charges for the years 1892-93 *and* 1893-94.

Particulars.	1892-93.	1893-94.	Increase.	Decrease.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Office and Store Establishment ...	14,336	13,737	...	599
Allowance to Assistant Superintendent for visiting Jail Press.	600	600	...	...
Freight, postage, cooly-hire, packing and other contingencies.	43,024	49,246	6,222	...
Total ...	57,960	63,583	6,222	599

In the receipts there was an increase of Rs. 3,954, which is chiefly due to the larger sales of forms to Local Funds in Bengal and Assam, as well as to the value of forms supplied to the Wards' and Inland Labour Transport Departments. A detailed statement showing the value of service books and saleable forms sold in the several districts of Bengal and issued to Assam and to other Provinces is shown in Appendix L of the report. The decrease of Rs. 599 in the establishment charges of this year is due to the fact of a larger number of extra clerks having been employed last year.

The increase in freight, packing, postage, cooly-hire, and other contingencies is due to rent of the outside godowns hired for the storage of forms under orders of the Government cited in the margin, the despatch of a larger number of forms, the repairing of racks of the Form Store and of the trestles, and to the removal of the racks from the hired godowns to the new Opium godowns.

Government Order No. 1050 Mis., dated 22nd February 1893, received with Board's docket No. 73B., dated 27th idem.

Government Order No. 66T.F., dated 19th May 1893, received with Board's docket No. 195B., of the 30th idem.

53. All possible economy has been effected by reducing the sizes of forms and by substituting cheaper papers for expensive ones. The indents received from the indenting officers have been carefully checked. The quantity expended, the balance in hand, and the annual consumption have been scrutinized as far as possible before the indents are passed. Appendix M appended to the report shows how the requisitions from the indenting officers have sometimes been curtailed.

54. The quarterly statements furnished by the Superintendent of Government Printing, Bengal, show that the cost of printing the forms obtained by the

Stationery Office during the year 1893-94 was Rs. 1,75,482-3-10. The cost of paper supplied to the Jail Press during the year under report was Rs. 4,52,534-1-0; so that the total cost of printing the forms during the year under review came to Rs. 6,28,016-4-10, against Rs. 8,23,933-8-9 in 1892-93; from this it will be seen that the total cost of form printing during the year under review was Rs. 1,95,917 less than it was in the year 1892-93. This, as explained in the Stationery Report, is due to the reduced demands of the presses.

55. With a view to prevent waste of printed forms in district and subdivisional offices, the Board have, as desired by His Honour the Lieutenant-Governor, issued a circular (No. 2235B., of 20th December 1893) drawing attention of all officers to the necessity of economy in this department just as much as in the expenditure of stationery, and have prescribed a form of register for keeping accounts of printed forms. It will probably effect much improvement if all officers of Government will not lose sight of this matter but give their active co-operation in carrying out the orders contained in the circular quoted above, and adopt every method of economy by close supervision and careful attention as desired by His Honour the Lieutenant-Governor of Bengal.

56. In March last a fire occurred in the premises of Messrs. Ahmuty & Co. adjoining this office, which, but for the efforts of the Assistant Superintendent, who was on the spot, and who promptly went off for the fire-engines, might have extended and gutted the whole of these premises.

In fact, the fire did actually catch a portion of the building, but the fire engines arrived in time to put it out.

Since then I have addressed the Board with a view to connect this office with the Police Office, where the Fire Brigade is stationed, by telephone, and have also requested that sanction may be given to the purchase of a hand pump and other apparatus to enable us to deal with the fire until the engines arrive. The Board have approved of my suggestions and have called for estimates.

57. The Form Branch is of as great importance in its way as either the Stamp or the Stationery Department, and causes far more anxiety than either, and it has, on account of the heavy nature of the work and the difficulties arising from the confined space, acquired an evil reputation which the facts do not altogether justify.

58. Last year Mr. Barnes inserted in paragraph 25 of his report an abstract exhibiting the total receipts and issues of the year under report, the details of which were shown in Appendix I of the report.

I again insert this statement here:—

	1891-92.	1892-93.	Difference.
1	2	3	4
Receipts ...	96,688,566	137,494,831	40,806,265
Issues ...	87,895,207	107,897,243	20,002,036

The figures as here given seem very alarming at first sight; and at an interview with His Honour the Lieutenant-Governor, His Honour mentioned the circumstance of this large balance of forms, and expressed a hope that I should be able to sift the matter to the bottom and see what the real balance was, as the confusion in this department had greatly exercised the Board and the Superintendents for some time past, and no one had actually been able to lay his finger on the weak spot.

Since then a good deal of correspondence has passed between the Board and myself on the subject. In February, Mr. Slack, on special duty with the Board, was deputed to enquire as to the best means of taking stock of the forms in this department. He therefore submitted a report with his views on the subject, and the Board issued orders to me to take stock accordingly.

Owing, however, to the nature of the store-rooms, their darkness, their accessibility to the public, and the vast amount of work which would have to be

done in stock-taking, I suggested that, as the new Stationery Stores would be shortly opened (June 1894), and more space and better accommodation would shortly be available, it would be as well if the stock-taking were postponed until the completion of the Stationery store, as the removal of the forms to the new store rooms would necessitate a complete stock-taking, and it would be waste of money to do the thing over twice.

My recommendations on this point have been sanctioned by the Government of Bengal on the advice of the Board of Revenue.

The real solution of the difficulty, therefore, lies in the removal and necessary stock-taking of these forms; and when we have completed this task, we shall have an accurate knowledge of the number of forms in store and a basis for future operations.

Until then, the figures that have been compiled are not worth the paper they are written on, for the accounts hitherto kept only show receipts and issues, and it does not appear how far these accounts go back, and consequently what was the original amount in stock when the accounts were first started. Calculations, however, having been made on the supposition that at the beginning of 1888-89 there was no balance in hand, I now give these calculations, as it may be interesting hereafter to compare the real state of things as disclosed by the enforced stock-taking with these figures.

They are as follows:—

	Receipts.	Issues.	
1	2	3	4
1. 1888-89 ...	95,624,801	81,085,199	+14,539,602
2. 1889-90 ...	74,667,827	71,201,429	+3,466,398
3. 1890-91 ...	66,871,622	68,403,460	—1,531,838
4. 1891-92 ...	96,688,566	87,895,207	+8,793,359
5. 1892-93 ...	137,494,831	107,897,243	+29,597,588
6. 1893-94 ...	103,381,754	110,213,606	—6,831,852 Up to 31st March.

On the assumption that there was no balance in hand at the beginning of 1888-89, then in that year were issued 810 lakhs.

The reserve on this would be 202 lakhs (the reserve then used to be taken at 25 per cent. on the issues), but the actual quantity at the end of the year was only 145 lakhs, so the reserve stock was 57 lakhs less than it ought to have been, assuming there was no balance over the year before.

1889-90—*Issues* 712 *lakhs.*—The reserve on this would have been 89 lakhs.

There were received 712+34 lakhs, and the balance in hand from the end of last year was 145 lakhs, so the total quantity on hand during the year was 712+34+145=891

−712

179

The balance in hand at the end of the year was 179 lakhs, or more than double the quantity required as a reserve.

The following year, viz., 1890-91, the issues exceeded the receipts by 16 lakhs. This would reduce the balance to 163 lakhs. If to this were added the excess receipts of the years 1891-92 and 1892-93, viz., 88 lakhs and 295, the balance at the end of the year 1892-93 would be 546 lakhs.

During 1893-94 the issues exceeded the receipts by over 68 lakhs, and during the period 1888-89 to 1893-94, 87 lakhs of cancelled forms have been removed from the Form Store. This would reduce the balance to 391. Taking the issues of 1893-94 (1,102 lakhs) as a basis, the reserve stock should be 138 lakhs, calculating it at $12\frac{1}{2}$ per cent. of the issues, to which it had been by that time reduced. Deducting this from the 391 lakhs, 253 will remain.

It will thus be seen that according to this, the stock of 546 lakhs shown at the end of 1892-93 was fictitious.

59. It may be added that books received from the press are shown in the receipts not singly, but according to the actual number of forms in them, whilst in the issues they are shown as so many books. The average of forms in a book is now taken at 75, but in former years it was taken at 50 only; sometimes a book was taken as a single form. No rule was adhered to.

60. Some occasional attempts at stock-taking have been made from time to time at the time of preparing annual press indents, but as no one ever checked the figures, which were hastily made by the sorters, they cannot be regarded as of any value. All along the greatest laxity in the matter of stock-taking and keeping accounts has been allowed, and the Superintendent's orders to keep and to check the form accounts monthly have been disregarded. A different system has now been instituted, and if it is adhered to there need never be any uncertainty in the future.

I fear I shall not be able to give the complete results of our stock-taking by the time the Provincial report goes in, as our present arrangements for stock-taking, which have been sanctioned by Government, will not be concluded till December.

61. Before concluding this it may be as well to describe the change in the accounts I have introduced, which I have alluded to above.

When I came here I found that the following books were being kept up:—

1. Rough account of receipts.
2. Rough account of issues.
3. Daily abstract of receipts and issues.
4. Stock ledger into which the daily totals are brought forward of (1) forms in store, (2) receipts, (3) issues.

Now the weak spot in these accounts was that they were only kept up to show receipts from the press chalans and the issues from the indents supplied.

The column "Forms in store" was not filled up, simply because there were no data for filling it up. No one knew what was in store, and, as I said above, the figures prepared to show it were worthless.

I therefore introduced the present system of taking stock, section by section, at the time of preparing annual press indents, and, as each section was taken, of entering in the column "Forms in store" the figures ascertained to be correct by my own personal verification.

I can therefore vouch for the accuracy of the figures since I started my new system; and in order to see that the registers are properly filled in, I inspect them and compare them with the results in the stock-taking papers at the end of every month.

62. I may add that when His Honour the Lieutenant-Governor directed in resolution No. 1734S.R., of the 14th March 1894, that the heads of departments should be called on to account for the excessive issues of forms indented for by them in 1893-94 over 1892-93, I was unable to find any figures in the office to enable me to supply these heads of departments with, as the total of forms supplied only was kept and no account of the forms supplied to each officer was maintained.

This matter has been reported to the Board, and I am directed to apply to the Board to sanction an extra clerk for the purpose of compiling returns, showing the number of forms in each section supplied to each officer, as it is considered advisable to have figures in the office wherewith to check the figures kept by the officers who indent for forms.

Economies.

63. Foremost amongst these stands the order of His Honour the Lieutenant-Governor disallowing the erection of the new Form Store and Stamps Store, and directing that the present old buildings should be utilized for the storage of forms and stamps. This order was passed in consequence of the measurements of the old buildings having shown that after the removal of the Stationery Stores to the new building there would remain 44,000 square feet of storage space available.

This falls short of the estimated requirements by only 10,000 square feet in round numbers; but it is hoped that by judicious storing there will be sufficient room for all our requirements. Should this not turn out to be so,

however, the Board will be moved to apply for anything further that may be required. The saving effected by the above measure amounts to Rs. 2,15,488.

I must here, however, express my conviction that the state of these old buildings is such that they can scarcely be made use of for many years longer. They are in some places literally crumbling to the ground, and as regards the repairs of the greater portion of them, I fear it will be a case of putting new wine into old bottles.

64. Besides the above, many further economies in the existing expenditure have been from time to time suggested, but as I have only recently taken up the work of the office, and as the erection and occupation of the new buildings has thrown the work of the office out considerably, I am postponing the consideration of reforms in the office and in the expenditure until we have settled down into our new quarters.

65. When I first joined this appointment there were constant complaints on all sides about the office staff, and their name had become a byword and a reproach. It was said that no work could be got out of the clerks, and that the want of punctuality in despatching forms had caused the greatest confusion throughout the country.

As to not being able to get any work out of the establishment, I am in a position to say that this is very far from being the case. I have since I have been here found that they all rise most willingly to the occasion in any emergency and work till late hours and through holidays without a murmur, and their attendance generally, except in cases of illness, is on the whole very punctual.

66. When all have worked so well, it would be invidious to select any names for special mention, but of course there are some who are conspicuous for very good work, and I shall use my best endeavours to promote their welfare whenever an opportunity occurs.

67. Mr. Meik, the Assistant Superintendent, was most favourably mentioned by Mr. Barnes last year, and it is only left for me to add that I have derived the greatest assistance from him, as his long experience of office work in general, and of the work of this office in particular, enables him to impart information that could be obtained from no other source, whilst the deep interest he has always taken in the work greatly adds to the value of such information.

I have the honour to be,

SIR,

Your most obedient servant,

H. B. BEAMES,

Offg. Superintendent of Stationery.

TABULAR STATEMENT I.

Value of English articles obtained from the India Office, London, during 1892-93 *and* 1893-94.

Description of stationery.	1892-93.				1893-94.			
	Amount in sterling.	Indian money at 2s. a rupee.	58 per cent. for exchange, freight, &c.	Total of columns 3 and 4.	Amount in sterling.	Indian money at 2s. a rupee.	78 per cent. for exchange, freight, &c.	Total of columns 7 and 8.
1	2	3	4	5	6	7	8	9
	£. s. d.	Rs. A. P.	Rs. A. P.	Rs. A. P.	£. s. d.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. Paper, drawing ..	1,816 17 9	18,168 14 0	10,537 15 2	28,706 13 2	2,890 16 1	28,908 0 8	22,548 4 4	51,456 5 0
2. Do., writing ...	7,545 2 2	75,451 1 4	43,761 10 1	1,19,212 11 5	2,691 12 2	26,914 1 4	20,994 8 9	47,910 10 1
3. Do., printing, white	.....	.....	.....		0 8 6	4 4 0	3 5 0	7 9 0
4. Do., printing, colored	7 10 4	75 2 8	43 9 7	118 12 3	10 10 1	105 0 8	81 14 11	186 15 7
5. Do., binding ...	147 15 6	1,477 12 0	857 1 6	2,334 13 6	104 1 3	1,040 10 0	811 11 0	1,852 5 0
6. Do., other kinds ...	146 7 3	1,463 10 0	848 14 6	2,312 8 6	121 13 2	1,216 9 4	948 15 0	2,165 8 4
7. Do., water-marked for bills of exchange.	129 18 9	1,299 6 0	753 10 2	2,053 0 2	57 15 0	577 8 0	450 7 2	1,027 15 2
8. Parchment ...	823 4 6	8,232 4 0	4,774 11 3	13,006 15 3	815 8 5	8,154 3 4	6,360 4 6	14,514 7 10
9. Paper, copying, press ..	140 16 2	1,408 1 4	816 11 0	2,224 12 4	305 12 11	3,056 7 4	2,384 0 7	5,440 7 11
10. Envelopes ...	574 16 6	5,748 4 0	3,173 15 9	8,922 3 9	1,299 17 1	12,998 3 8	10,138 13 10	23,137 6 6
11. Drawing materials ...	3,932 9 3	39,324 10 0	22,808 4 6	62,132 14 6	4,013 2 4	40,131 2 8	31,302 5 0	71,433 7 8
12. Water colors ...	462 1 0	4,620 8 0	2,679 14 3	7,300 6 3	575 17 4	5,758 10 8	4,491 12 2	10,250 6 10
13. Writing materials ..	3,728 3 2	37,281 9 4	21,623 5 1	58,904 14 5	4,537 11 1	45,375 8 8	35,392 14 9	80,768 7 5
14. Printing materials ...	6 6 0	63 0 0	36 8 8	99 8 8	21 17 0	218 8 0	170 6 11	388 14 11
15. Miscellaneous articles	1,525 1 1	15,250 8 8	8,845 5 0	24,095 13 8	1,639 7 1	16 393 8 8	12,786 15 5	29,180 8 1
16. Binding materials ...	4,835 8 3	48,354 2 0	28,045 6 3	76,399 8 3	4,874 1 9	48,740 14 0	37,017 14 1	86,758 12 1
17. Blank books ...	199 8 3	1,994 2 0	1,156 9 5	3,150 11 5	315 14 11	3,157 7 4	2,462 13 1	5,620 4 5
18. Press copying materials	519 9 8	5,194 13 4	3,013 0 1	8,207 13 5	528 8 6	5,284 4 0	4,121 11 5	9,405 15 5
Total ...	26,340 15 7	2,63,407 12 8	1,52,776 8 3	4,16,184 4 11	24,803 14 8	2,48,037 5 4	1,93,469 1 11	4,41,506 7 3

TABULAR STATEMENT II.

Value of country papers received from the several Mills and the Caledonian Press during 1892-93 *and* 1893-94.

Description.	Bally.		Titagar.		Bengal.		Lucknow.		Scindia.		Caledonian Press.		Total.	
	1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. White printing ...	1,43,828 1 6	1,90,367 11 6	1,85,541 6 3	1,81,956 4 6	1,05,701 6 6	1,08,889 2 9	69,773 6 2	75,572 1 2	26,707 7 9	31,533 11 3	...	.	5,31,551 12 2	5,88,317 14 8
2. Colored do. ...	15,730 12 6	10,575 15 4	21,619 9 9	8,697 7 2	12,233 5 0	7,789 0 6	3,713 2 0	2,365 1 8	2,437 7 9	1,802 3 10	...	.	55,734 5 0	31,349 12 6
3. Buff or half-bleached.	67,368 15 5	63,213 12 11	1,41,570 2 3	1,38,445 11 2	1,29,114 3 1	1,25,822 11 1	90,786 10 6	85,618 15 4	23,441 10 8	19,563 7 4	2,140 11 9	...	4,54,422 5 8	4,32,684 9 10
4. White cartridge ...	1,355 4 0	1,514 8 0	11,356 11 6	11,179 3 0	22,859 4 6	1,307 12 0	5,776 7 6	8,368 12 0	14,251 4 0	13,878 8 3	...	...	55,598 15 6	36,848 11 3
5. Yellow-wove cartridge.	...	...	...	742 8 0	...	...	...	..	...	...	...	...	..	742 8 0
6. Half-bleached cartridge.	...	1,864 10 9	8,364 10 3	9,428 3 3	...	...	...	876 9 0	...	...	...	...	8,364 10 3	12,169 7 0
7. Brown cartridge ..	15,748 5 9	11,500 13 8	15,462 2 0	9,361 8 6		18,466 11 8	13,703 15 3	18,220 1 4	4,290 3 9	11,405 1 3	...	...	49,204 10 9	68,954 2 5
8. Ditto ditto, glazed.	10,651 10 8	5,592 4 0	13,817 4 2	7,657 6 4	5,424 3 6	8,478 9 11	345 0 10	345 0 10	1,151 0 8	3,809 6 0	...	...	31,389 3 10	25,882 11 1
9. Blotting ...	2,646 14 0	4,291 14 0	12,722 8 0	7,883 12 0	2,432 8 0	4,501 14 0	420 0 0	420 0 0	.	..	..	...	18,221 14 0	17,097 8 0
10. Cream-wove ...	1,22 192 9 0	58,834 15 9	84,333 7 6	96 606 14 4	1,044 1 6	74,042 1 0	47,346 9 4	48,562 7 0	.	831 4 0	...	...	2,64,916 11 4	2,78,867 10 1
11. Azure-laid ...	35,823 8 3	20,134 2 1	69,462 3 0	18,841 2 8	...	24,040 12 11	2,792 13 0	2,084 1 5		...	...	...	1,08,078 8 3	65,100 3 1
12. Water-marked ...	...	..	1,37,408 4 0	1,47,000 0 0	...	...	..	...	.	...	...	...	1,37,408 4 0	1,47,000 0 0
13. Cream-laid ...	..	..	2,625 0 0	437 8 0	...	...	..	5,639 4 4		..	...	...	2,625 0 0	6,076 12 4
14. Manilla paper ...	1,675 12 6	3,640 5 0	..	.	...	...	...	..	.	...	...	...	1,675 12 6	3,640 5 0
Total ...	4,17,021 13 7	3,71,531 1 0	7,14,283 4 8	6,38,237 6 5	2,78,909 0 1	3,73,938 11 10	2,34,658 0 7	2,48,062 6 1	72,279 2 7	83,002 9 11	2,140 11 9	...	17,19,192 1 3	17,14,772 3 3

TABULAR STATEMENT III.

Value of country-made miscellaneous articles purchased locally during 1892-93 *and* 1893-94.

Description.	1892-93. Value.	1893-94. Value.
1	2	3
	Rs. A. P.	Rs. A. P.
1. Water colors	3,001 0 8	3,402 1 4
2. Writing materials	15,264 10 5	15,784 6 3
3. Printing ,, ...	149 9 0	46 4 0
4. Miscellaneous articles ...	32,243 13 6	38,947 6 8
5. Binding materials	79,613 4 5	77,864 7 3
6. Press copying materials ...	133 0 0	.....
Total ...	1,30,405 6 0	1,36,044 9 6

TABULAR STATEMENT IV.

Value of English stores purchased locally during 1892-93 *and* 1893-94.

Description.	1892-93. Value.	1893-94. Value.
1	2	3
	Rs. A. P.	Rs. A. P.
1. Paper, drawing	84 0 0	.....
2. ,, writing	3,034 3 3	961 0 0
3. ,, printing	5,576 7 6	5,583 8 0
4. ,, colored	42 8 0	.....
5. ,, binding	.....	18 2 0
6. ,, other kinds	40 0 0	.....
7. ,, press copying	217 8 0	642 8 0
8. Envelopes	723 11 11	387 5 9
9. Drawing materials	15 15 0	.....
10. Water colors	.....	56 1 0
11. Writing materials	197 15 0	171 12 0
12. Printing ,, ...	1 8 0	0 9 0
13. Miscellaneous articles	1,367 4 9	260 2 3
14. Binding materials	10,193 2 0	2,177 11 0
15. Blank books	42 0 0	66 8 0
16. Press copying materials ...	274 11 0	3,869 0 0
Total ...	21,810 14 5	14,194 3 0

APPENDIX A.

Comparative statement showing the distribution on account of cost of stationery claimed from each Local Government and Administration in detail of Departments under them during the years 1892-93 *and* 1893-94.

Number.	Departments.	Bengal.		North-Western Provinces and Oudh.		Punjab.		Assam.		Central Provinces.		Burma.		Upper Burma.		Total.	
		In 1892-93.	In 1893-94.	In 1892-93.	In 1893-94.	In 1892-93.	In 1893-94.	In 1892-93.	In 1893-94.	In 1892-93.	In 1893-94.	In 1892-93.	In 1893-94.	In 1892-93.	In 1893-94.	In 1892-93.	In 1893-94.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
		Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.
1	Revenue	26,476 9	28,038 6	10,969 4	13,136 13	11,264 13	9,990 8	4,674 1	6,337 7	8,145 9	23,607 10	9,808 14	10,074 6	7,378 13	5,225 11	78,717 15	96,410 13
2	Forest	677 3	773 7	750 7	848 3	1,575 11	1,123 10	595 13	703 14	2,610 12	3,001 5	548 11	599 4	857 11	823 14	7,816 4	7,873 9
3	Customs	2,118 12	1,532 11	...	...	...	...	...	...	...	...	309 7	193 3	...	...	2,428 3	1,725 14
4	Opium	1,924 7	1,738 12	...	...	...	...	...	...	...	...	...	...	...	...	1,924 7	1,738 12
5	Administration	12,764 11	11,693 13	5,008 1	7,466 4	8,979 9	10,600 4	2,721 11	3,196 5	6,488 14	4,236 2	4,407 15	4,128 8	454 14	213 4	40,826 11	41,534 8
6	Law and Justice	17,471 11	18,596 14	8,269 1	7,313 0	1,210 11	3,850 8	159 6	189 13	148 10	168 15	444 0	494 3	148 9	221 9	27,852 0	30,834 14
7	Jail	1,394 10	1,484 15	562 3	545 12	1,181 14	556 12	310 7	335 6	123 13	962 13	502 13	396 8	554 10	324 9	4,630 6	4,606 11
8	Minor Departments	2,290 2	3,258 5	245 6	274 0	...	...	20 12	38 15	...	81 8	...	...	...	...	2,556 4	3,652 12
9	Police	930 14	798 9	2,671 0	2,799 7	2,286 5	1,800 1	826 9	921 8	1,712 2	1,620 9	3,476 6	5,273 4	5,153 1	5,868 12	17,056 5	19,072 2
10	Marine	428 1	321 5	...	...	...	...	...	...	...	...	276 3	178 6	39 0	86 15	742 4	586 10
11	Education	3,059 6	3,286 13	929 9	1,888 10	1,548 4	938 15	366 9	237 12	427 14	446 8	414 12	226 5	...	...	6,746 6	7,024 15
12	Public Works Department ...	7,655 6	8,852 4	8,188 7	9,640 8	12,584 4	10,633 13	2,183 0	1,970 1	3,956 3	4,399 8	3,338 12	3,740 1	2,976 3	3,585 12	40,882 3	42,821 15
13	Stationery and Printing ...	6,67,316 11	5,09,728 13	1,64,257 3	1,48,337 4	33,171 12	29,082 5	6,053 7	7,679 11	42,633 2	66,255 12	1,46,459 13	1,77,734 3	...	...	10,59,891 15	9,38,818 0
14	Registration	4,675 10	4,744 13	82 15	133 10	...	...	305 6	351 10	21 2	...	...	...	...	...	5,085 1	5,230 1
15	Ecclesiastical	66 9	39 10	...	...	13 3	12 1	...	...	...	...	22 4	43 10	...	...	102 0	95 5
16	Wards'	1,091 5	970 5	...	...	...	...	...	...	...	...	...	...	...	...	1,091 5	970 5
17	Vernacular Department ...	9,559 1	8,046 6	15 15	...	...	...	3,562 12	3,075 8	...	...	...	...	...	...	13,137 12	11,121 14
18	Joint Public Works and Road Cess	848 7	983 7	...	...	...	...	...	...	...	...	...	...	...	...	848 7	983 7
19	Medical	2,413 8	2,790 11	808 7	1,334 10	870 3	784 10	171 15	177 8	59 13	158 15	601 2	491 10	716 2	411 14	5,641 2	6,149 14
20	Local Boards	...	...	1,261 7	1,385 12	...	...	...	...	...	...	...	...	...	...	1,261 7	1,385 12
21	District Council	...	...	...	...	...	...	...	...	1,219 5	848 3	...	...	...	...	1,219 5	848 3
	Total ...	7,63,363 15	6,07,680 3	2,04,019 4	1,95,103 13	74,686 9	69,373 7	21,951 12	25,215 6	67,547 3	1,05,787 12	1,70,611 0	2,03,573 7	18,277 15	16,752 4	13,20,457 10	12,23,486 4

APPENDIX A (1).

Comparative statement showing the distribution on account of cost of stationery claimed from Postal and Telegraph Departments during 1892-93 *and* 1893-94.

	Department.	Bengal.		North-Western Provinces and Oudh.		Punjab.		Assam.		Central Provinces and Central India.		Burma.		India.		Total.	
		1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
		Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.
1	Postal ..	2,370 4	2,917 1	1,565 11	2,833 14	1,289 1	1,327 10	142 0	257 0	371 7	61 2	634 15	706 13	84,571 7	1,01,498 13	90,944 13	1,09,802 5
2	Telegraph ...	...	...	...	...	...	...	...	...	...	...	...	...	14,138 3	12,292 6	14,138 3	12,292 6
	Total ...	2,370 4	2,917 1	1,565 11	2,833 14	1,289 1	1,327 10	142 0	257 0	371 7	61 2	634 15	706 13	98,709 10	1,13,791 3	1,05,083 0	1,21,894 11

APPENDIX B.

PART I.

List of new officers in 1893-94.

INDIA.

1.	Deputy Superintendent, Survey of India, in charge No. 2 Party (Eastern Bengal) for Mr. Thomas Show, Joypore Government estate	Calcutta.
2.	Deputy Superintendent, Survey of India, in charge No. 4 Party (Bihar) for Mr. R. B. Smart, for training classes	Motihari.
3.	Deputy Superintendent, Survey of India, in charge No. 4 Party (Bihar) for Mr. H. T. Hanby, for training classes	Muzaffarpur.
4.	Extra Assistant Superintendent of Survey for Bihar-Palamau training classes	Siwan.
5.	Sub-Assistant Superintendent of Survey for Gaya-Palamau training classes	Gaya.
6.	Sub-Assistant Superintendent, Survey of India, for Patwaris Training School	Palamau.
7.	Imperial Bacteriologist	Poona.
8	Superintendent, Bacteriological Survey ...	Do.
9.	Inspecting Officer, Kashmir and Punjab Imperial Service Cavalry	Umballa.
10.	Inspecting Officer, Punjab Imperial Service Infantry	Do.
11.	Ditto, Jodhpur Imperial Service Cavalry	Jodhpur.
12.	Ditto, Rajputana and North-Western Provinces Imperial Service Cavalry and Transport	Meerut.
13.	Inspecting Officer, Rajputana Imperial Service Infantry	Abu.
14.	Inspecting Officer, Central India Imperial Service Cavalry	Gwalior.
15.	Inspecting Officer, Kathewar Imperial Service Cavalry	Rajkot.
16.	Assistant Inspecting Officer, Kashmir Imperial Service Troops and Artillery	Jummu.
17.	Secretary, Indian Hemp Drugs Commission ...	Calcutta.
18.	Ditto Royal Commission on Opium ...	Do.
19.	Officer on Special Duty	Kurram.
20.	Commandant, Kurram Militia	Do.
21.	Officer in charge, Cadastral Camp, Survey of India, Siwan	Saran.
22.	Officer in charge, Cadastral Camp, Survey of India	Muzaffarpur.
23.	Superintendent, Civil Veterinary Department, North-Western Provinces and Oudh ...	Babugarh.
24.	G. Macartney, Esq., Special Assistant for Chinese Affairs	Kashgar.
25.	Assistant Political Agent, Thalchotiali ...	Sibi.
26.	Superintendent of Jail	Quetta.
27.	Superintendent, E. Division, Railway Mail Service	Barrackpore.

BENGAL.

28.	Land Acquisition Deputy Collector, Assam-Bengal Railway	Noakhali.
29.	Land Acquisition Deputy Collector, Assam-Bengal Railway, 3rd Division, Tippera	Comilla.
30.	Land Acquisition Officer, Assam-Bengal Railway...	Chittagong.
31.	Civil Surgeon	Dinapore.
32.	District Officer	Angul.
33.	Assistant Commissioner, Chittagong Hill Tracts for Transport Office	Rangamati.
34.	Head Master, High School	Darjeeling.
35.	Secretary, District Committee of Public Instruction	Palamau.
36.	Commander, Pilot Vessel *Alice*	Calcutta.
37.	Secretary, Albert Victor Leper Asylum ...	Do.

NORTH-WESTERN PROVINCES AND OUDH.

38.	Venerable Archdeacon of Lucknow	Allahabad.
39.	Lord Bishop of	Lucknow.
40.	Settlement Officer	Budaun.
41.	Collector of Bijnor for Settlement Department ...	Bijnor.

42.	Deputy Commissioner of Fyzabad for Settlement Department	Fyzabad.
43.	Deputy Commissioner, Sitapur, for Settlement Office	Sitapur.
44.	Head Master, Government English Middle School	Belgram.
45.	Sanitary Engineer to Government, North-Western Provinces and Oudh	Allahabad.
	PUNJAB.	
46.	Superintending Engineer, Western Jumna Canal Circle	Umballa.
47.	Assistant Engineer, Kurram Valley Independent Executive Charge	Kurram.
48.	Deputy Commissioner for Settlement Office ...	Dera Ghazi Khan.
49.	Superintendent, Civil Veterinary Department, South Punjab	Babugarh.
	ASSAM.	
50.	Extra Assistant Commissioner in charge of Land Acquisition for Assam-Bengal Railway ...	Hingajiya.
51.	Assistant Commissioner, Land Acquisition Office ...	Moulvi Bazar.
52.	Executive Engineer, North Lushai Hills ...	Fort Aijal.
	BURMA.	
53.	Political Officer, Chin Hills	Falam.
54.	Adviser on Chines Affairs of the Secretariat ...	Rangoon.
55.	Deputy Commissioner, Thayetmyo, for Government Survey School	Thayetmyo.
56.	Deputy Commissioner, Thayetmyo, for Land Records Office	Ditto.
57.	Superintendent of Land Records	Tavoy.
58.	Ditto ditto	Mergui.
59.	Ditto ditto	Kyauk Pyu.
60.	Ditto ditto	Sandoway.
61.	Ditto ditto	Moulmain.
62.	Officer in charge Thongwa Traverse Survey ...	Pyapon.
63.	Deputy Commissioner	Wakima.
64.	Superintendent of Land Records	Do.
65.	Civil Surgeon	Do.
66.	Ditto, North Chin Hills	Tiddim.
67.	Medical Officer, Shore Hospital (Marine) ...	Mandalay.
68.	Superintending Engineer, Irrigation Circle ...	Ditto.
69.	Executive Engineer, Eastern Irrigation Division ...	Yamethin.
70.	Ditto, Northern ditto ...	Mandalay.
71.	Ditto, Central ditto ...	Shwebo.
72.	Superintending Engineer, Irrigation Circle, for a new Irrigation Division	Mandalay.
73.	Executive Engineer, Martaban Division ...	Kyaikto.
74.	Commandant, Lashio Battalion Military, Police ...	Lashio.
75.	Ditto, Mogaung Levy, Upper Burma Military Police Battalion	Myitkyina.
76.	Commandant, Military Police Battalion ...	Mogaung.
77.	District Superintendent of Police	Wakima.
78.	Ditto for Police-stations ...	Do.
79.	Ditto for Police Training School	Do.
80.	Superintendent of Police, Southern Shan States ...	Fort Stedman.
81.	District Superintendent of Police for Police Training School	Meiktila.
82.	Ditto ditto ...	Yeu.
83.	Ditto ditto ...	Sagaing.
84.	Ditto ditto ...	Myingyan.
85.	Ditto ditto ...	Tharrawaddy.
86.	Ditto ditto ...	Thongwa District, Maubin.
87.	Ditto ditto ...	Mandalay.
88.	Ditto ditto ...	Pegu.
89.	Ditto ditto ...	Tavoy.
90.	Ditto ditto ...	Prome.
91.	Ditto ditto ...	Henzada.
92.	Ditto ditto ...	Kyauksi.
93.	Ditto ditto ...	Sandoway.
94.	Ditto ditto ...	Shwebo.
95.	Ditto ditto ...	Lower Chindwin, Mónywa.
96.	Ditto ditto ...	Mergui.
97.	Ditto ditto ...	Amherst.

98.	District Superintendent of Police for Police Training School	Pyinmana.
99.	Ditto ditto ...	Magwe.
100.	Ditto ditto ...	Thayetmyo.

MILITARY.

101.	Deputy Assistant Adjutant-General in charge Rest Camp	Allahabad.
102.	Ditto for Rest Camp, Lahore District	Meean Meer.
103.	Secretary, Cart Competition Committee ...	Calcutta.
104.	Veterinary Officer in charge Branch Station Veterinary Hospital	Jhansi.

On payment.

INDIA.

105.	Extra Assistant Superintendent in charge Rajapur Drainage Survey, Burdwan Section, Nos. 2 and 8 Parties	Calcutta.
106.	Ditto in charge Pataspur Estate Survey, Burdwan Section, Nos. 2 and 8 Parties	Ditto.
107.	Ditto in charge Jaipur Government Estate Survey, Burdwan, Section Nos. 2 and 8 Parties	Ditto.
108.	Agency Surgeon	Gilgit.

BENGAL.

109.	Settlement Officer, Saran	Chapra.
110.	Ditto	Muzaffarpur.
111.	Settlement Officer, Chakla Roshnabad belonging to His Highness the Maharaja of Hill Tippera. ...	Tippera.

BURMA.

112.	Deputy Commissioner, Ruby Mines District for Mongmit State	Mogok.

PART II.

List of officers who used to draw their supplies either from heads of their Departments or from other sources, but were supplied from the Stationery Office during 1893-94.

INDIA.

1.	Officer Commanding R. I. M. S. *Investigator* ...	Bombay.
2.	Marine Store-keeper, R. I. M. Dockyard ...	Do.
3.	General Superintendent of Operations for the Suppression of Thuggee and Dacoity, Special Branch	Calcutta.

BENGAL.

4.	Subdivisional Officer	Chandpur.
5.	Ditto	Brahmanbaria.
6.	Superintendent of Jail	Barasat.
7.	Director, Department of Land Records and Agriculture, Bengal	Calcutta.
8.	Assistant to the Director of Land Records and Agriculture, Bengal	Ditto.

NORTH-WESTERN PROVINCES AND OUDH.

9.	Settlement Officer	Hardoi.
10.	Ditto	Sultanpur.
11.	Head-Master, Industrial School	Lucknow.
12.	Assistant Inspector of Schools, Bundelkhand Division	Agra.
13.	Assistant Inspector of Schools, Eastern Oudh Division	Lucknow.
14.	Assistant Inspector of Schools, Western Oudh Division	Ditto.

15.	Deputy Inspector of Schools	...	Agra.
16.	Ditto ditto	...	Aligarh.
17.	Ditto ditto	...	Allahabad.
18.	Ditto ditto	...	Almora.
19.	Ditto ditto	...	Azamgarh.
20.	Ditto ditto	...	Bahraich.
21.	Ditto ditto	...	Ballia.
22.	Ditto ditto	...	Banda.
23.	Ditto ditto	...	Bara Banki.
24.	Ditto ditto	...	Barielly.
25.	Ditto ditto	...	Basti.
26.	Ditto ditto	...	Benares.
27.	Ditto ditto	...	Bijnor.
28.	Ditto ditto	...	Budaun.
29.	Ditto ditto	...	Bulandshahr.
30.	Ditto ditto	...	Cawnpore.
31.	Ditto ditto	...	Dehra.
32.	Ditto ditto	...	Etah.
33.	Ditto ditto	...	Etawah.
34.	Ditto ditto	...	Farukhabad.
35.	Ditto ditto	...	Fatehpur.
36.	Ditto ditto	...	Fyzabad.
37.	Ditto ditto	...	Garhwal.
38.	Ditto ditto	...	Ghazipur.
39.	Ditto ditto	...	Gonda.
40.	Ditto ditto	...	Gorakhpur.
41.	Ditto ditto	...	Hamirpur.
42.	Ditto ditto	...	Hardoi.
43.	Ditto ditto	...	Jalaun.
44.	Ditto ditto	...	Jounpur.
45.	Ditto ditto	...	Jhansi.
46.	Ditto ditto	...	Lakhimpur.
47.	Ditto ditto	...	Lalitpur.
48.	Ditto ditto	...	Lucknow.
49.	Ditto ditto	...	Mainpuri.
50.	Ditto ditto	...	Meerut.
51.	Ditto ditto	...	Mirzapur.
52.	Ditto ditto	...	Moradabad.
53.	Ditto ditto	...	Muttra.
54.	Ditto ditto	...	Muzaffarnagar.
55.	Ditto ditto	...	Naini Tal.
56.	Ditto ditto	...	Partabgarh.
57.	Ditto ditto	...	Pilibhit.
58.	Ditto ditto	...	Rae Bareli.
59.	Ditto ditto	...	Saharanpur.
60.	Ditto ditto	...	Shahjahanpur.
61.	Ditto ditto	...	Sitapur.
62.	Ditto ditto	...	Sultanpur.
63.	Ditto ditto	...	Unao.
64.	Deputy Inspectress of Schools	...	Lucknow.

ASSAM.

65.	Director, Department of Land Records and Agriculture, Assam	...	Shillong.

BURMA.

66.	Collector of Customs, Tavoy District	...	Tavoy.

MILITARY.

67.	Principal Medical Officer, Rawalpindi District	...	Rawalpindi.
68.	Ditto, Presidency District	...	Calcutta.
69.	Ditto, Meerut District	...	Meerut.
70.	Ditto, Oudh and Rohilkhand District	...	Lucknow.
71.	Principal Medical Officer, Sirhind District	...	Umballa.
72.	Ditto, Quetta District	...	Quetta.
73.	Ditto, Allahabad District	...	Allahabad.
74.	Ditto, Lahore District	...	Meean Meer.
75.	Ditto, Peshawar District	...	Peshawar.
76.	Ditto, Bundelkhand and Nerbudda District	...	Agra.

77.	Principal Medical Officer, Assam District ...	Shillong.
78.	Ditto, Punjab Frontier Force ...	Abottabad.
79.	Officer Commanding 22nd Company, Southern Division, R. A. (Heavy Battery), for mobilization ...	Campbellpore.
80.	Officer Commanding 1st King's Royal Rifles, for mobilization	Rawalpindi.
81.	Officer Commanding 13th (D. C.) Bengal Lancers, for mobilization	Nowshera.
82.	Officer Commanding 37th Dogras Infantry for mobilization	Nowshera.
83.	Officer Commanding 1-3rd Gurkha Rifles for mobilization	Almora.
84.	Officer Commanding B. Battery, R. H. A., for mobilization	Rawalpindi.
85.	Commandant, No. 6 Company, Bengal Sappers and Miners, for mobilization...	Ditto.
86.	Officer Commanding 1st Battalion, 2nd Gurkhas, for mobilization	Dehra Dun.
87.	Officer Commanding, 3rd Battalion, Rifle Brigade, for mobilization	Peshawar.
88.	Officer Commanding 2nd Dragoon Guards for mobilization	Rawalpindi.
89.	Officer Commanding 15th Field Battery, R. A., for mobilization	Campbellpur.
90.	Commandant, Bengal Sappers and Miners, for mobilization	Roorkee.
91.	Officer Commanding 24th P. I. for mobilization ...	Ferozepur.
92.	Ditto 2-5th Gurkha Rifle for mobilization	Abbottabad.
93.	Officer Commanding 2nd Oxfordshire Light Infantry for mobilization	Bareilly.
94.	Officer Commanding 32nd Pioneers for mobilization	Umballa.
95.	Ditto 25th Regiment P. I. for mobilization	Sialkot.
96.	Officer Commanding 2nd Seaforth Highlanders for mobilization	Ferozepur.
97.	Officer Commanding 5th R. I. Lancers for mobilization	Meerut.
98.	Ditto 2nd Punjab Cavalry for mobilization	Dera Ghazi Khan.
99.	Officer Commanding 2nd Royal Dublin Fusiliers for mobilization	Quetta.
100.	Officer Commanding 14th Sikhs for mobilization ...	Peshawar.
101.	Ditto Queen's Own Corps of Guides Cavalry for mobilization	Mardan.
102.	Officer Commanding Queen's Own Corps of Guides Infantry for mobilization...	Do.
103.	Officer Commanding No. 9 Mountain Battery, R. A., for mobilization	Rawalpindi.
104.	Officer Commanding 10th Field Bettery, R. A., for mobilization	Mooltan.
105.	Officer Commanding 1st Bedford Regiment for mobilization	Rawalpindi.
106.	Officer Commending 27th Bombay Infantry for mobilization	Loralai.
107.	Officer Commanding C. Battery, R. H. A., for mobilization	Umballa.
108.	Officer Commanding 1st Battalion Gordon Highlanders for mobilization	Do.
109.	Officer Commanding 17th Bengal Cavalry for mobilization	Loralai.
110.	Officer Commanding No. 1 (Kohat) Mountain Battery for mobilization	Abbottabad.
111.	Officer Commanding 4th Punjab Infantry for mobilization.	Edwardesabad.
112.	Officer Commanding No. 7 Bengal Mountain Battery for mobilization	Dera Ismail Khan.
113.	Officer commanding 1-4th Gurkha Rifles for mobilization	Bakloh.
114.	Major-General C. E. Nairne, C.B., Commanding Meerut District on special duty	Simla.

BOMBAY.

Military.

115.	General Officer Commanding Poona district for reconnaissance classes	Poona.

116. Assistant Adjutant-General, Bombay, District, for reconnaissance classes ... ... Bombay.
117. Deputy Assistant Adjutant-General, Nagpur District for reconnaissance classes ... ... Kamptee.

Military Works.

118. Executive Engineer, Mohw Division Military Works Mhow.
119. Chief Engineer, Bombay Command, Military Works Poona.

Public Works Department.

120. Executive Engineer, Karachi Canal, in charge Sind Mathematical Instrument Department ... Karachi.

Part III.

List of offices abolished during 1893-94 *or ceased to indent on the Stationery Office.*

India.

1. Deputy Postmaster-General, Oudh ... ... Lucknow.
2. Executive Engineer, Mhow Division ... ... Mhow.

Bengal.

3. Superintendent of Jail ... ... Bhagalpur.
4. Superintendent of European Penitentiary ... Hazaribagh.
5. Executive Engineer, Dacca Division ... ... Dacca.
6. Ditto, Chittagong Division ... Chittagong.
7. Ditto, Sikkim Division ... Guntak.
8. Ditto, Puri Division ... ... Puri.
9. Collector of Patna for Canal Revenue Department Bankipore.
10. Ditto Gaya ditto ditto ... Gaya.

North-Western Provinces and Oudh.

11. Head Master, Zilla School ... ... Gorakhpur.
12. Ditto, ditto ... ... Kalpi.
13. Ditto, ditto ... ... Lucknow.
14. Ditto, Normal School ... ... Benares.
15. Ditto, ditto ... ... Bareilly.
16. Ditto, ditto ... ... Gonda.
17. Ditto, ditto ... ... Gorakhpur.
18. Ditto, ditto ... ... Jhansi.
19. Ditto, ditto ... ... Meerut.
20. Ditto, ditto ... ... Rai Barely.
21. Ditto, ditto ... ... Sitapur.
22. Executive Engineer, Sardah Canal ... ... Cawnpur.
23. Ditto, Doon Canal ... ... Dehra Dun.
24. District Engineer, Irrigation Works ... .. Jhansi.
25. Executive Engineer, 3rd Division, Branch Canal ... Jalaun.
26. Traffic Manager, Navigation Branch ... ... Meerut.

Burma.

27. Political Officer, South Chin Hills ... ... Haka.
28. Ditto, North Chin Hills ... ... Fort White.

APPENDIX C.

Statement showing the value of the issues according to the different kinds of articles supplied by the Stationery Office in the two years 1892-93 *and* 1893-94.

No.	Description of Articles.	1892-93.	1893-94.	Increase.	Decrease.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
1	Paper, drawing	26,541	25,895	...	646
2	,, writing	5,19,833	4,97,104	...	22,729
3	,, printing	10,51,109	10,45,289	...	5,820
4	,, coloured	58,181	33,925	...	24,256
5	,, lithograph ...	3,499	14,706	11,207	...
6	,, water-marked of all kinds	1,48,639	1,54,120	5,481	...
7	Paper, blotting	20,381	18,684	...	1,697
8	,, marble	2,511	3,275	764	...
9	,, carbonic, papyrographic and other kinds ...	96,146	1,12,455	16,309	...
10	Blank books	36,077	35,373	...	704
11	Drawing materials ...	18,539	16,852	...	1,687
12	Cloth, tracing	45,655	62,846	17,191	...
13	,, waxed	19,682	22,345	2,663	...
14	,, binding	18,269	27,476	9,207	...
15	,, long and nainsook ...	17,567	15,818	...	1,749
16	Hones and strops ...	1,580	1,615	35	...
17	Ink bottles and stands ...	3,109	4,970	1,861	...
18	,, powder and fluid ...	18,979	17,070	...	1,909
19	,, printing	164	107	...	57
20	Parchment	8,530	16,946	8,416	...
21	Paste, mill, and straw boards	46,815	46,245	...	570
22	Pen-knives	4,912	4,780	...	132
23	Erasers	1,781	2,072	291	..
24	Pencils	10,036	9,875	..	161
25	Pens, quill	8,820	9,163	343	...
26	,, steel	24,612	23,865	...	747
27	Rubbers	3,163	2,992	...	171
28	Slates	174	122	...	52
29	Sponges	1,551	1,649	98	...
30	Scissors	2,399	2,335	...	64
31	Sealing-wax	7,286	8,857	1,571	...
32	Tape, twine and thread ...	17,929	16,241	...	1,688
33	Ribbons	761	954	193	...
34	Vellum	85	551	466	...
35	Rulers	1,597	1,787	190	...
36	Leathers	76,359	65,187	...	11,172
37	Paper cutters	632	705	73	...
38	,, weights	810	820	10	...
39	Needles and pins ...	2,342	3,199	857	...
40	Envelopes	22,007	19,635	...	2,372
41	Other articles	23,911	25,155	1,244	...
	Total issue ...	23,72,973	23,73,060	78,470	78,383
	Add the value of other adjustments	42,457	2,199	...	40,258
	Grand Total ...	24,15,430	23,75,259	78,470	1,18,641
	Difference between increase and decrease	...	40,171	40,171	...
		.....	24,15,430	1,18,641	.....

APPENDIX D.

No.	Presses.	Hand-made paper.				Machine-made paper.							
						Blue-laid and blue-wove paper.				Cream-wove paper.			
		1892-93.		1893-94.		1892-93.		1893-94.		1892-93.		1893-94.	
1	2	3		4		5		6		7		8	
		Reams.	Rs.	Reams.	Rs.	Reams.	Rs.	Reams.	Rs.	Reams.	Rs.	Reams.	Rs.
1	Government of India	117	1,463	150	2,531	1,515	12,521	1,020	8,248	23,715	1,55,222	23,882	1,57,400
2	,, of Bengal	1,271	26,530	132	1,908	9,041	97,407	5,198	45,228	3,358	29,600	2,063	16,045
3	,, of North-Western Provinces and Oudh ... ... ,,	373	8,760	...	...	...	...	22	104	2,247	15,077	2,250	15,187
4	Government of Punjab	45	439	338	4,238	228	902	332	1,306	2,323	7,548	216	703
5	,, of Central Provinces	...	...	...	...	75	501	60	547	3,711	13,763	5,370	25,276
6	,, of Assam	...	...	...	...	5	10	...	...	25	103	50	328
7	,, of Burma	24	690	...	...	...	...	20	70	282	948	315	1,015
8	Postal Press, Aligarh	...	...	...	...	15	90	.	...	1,025	5,013	1,276	7,092
	Total ...	1,830	37,897	620	8,677	11,770	1,11,440	6,652	55,503	36,686	2,28,834	36,022	2,23,043

No.	Presses.	Half-bleached printing paper.				White printing.				Total.			
		1892-93.		1893-94.		1892-93.		1893-94.		1892-93.		1893-94.	
		9		10		11		12		13		14	
		Reams.	Rs.	Reams.	Rs.	Reams.	Rs.	Reams.	Rs.	Reams.	Rs.	Reams.	Rs.
1	Government of India	7,586	27,544	12,709	46,801	37,585	1,83,300	38,037	1,89,024	70,518	3,80,140	76,488	4,03,004
2	,, of Bengal	44,188	2,44,995	41,344	2,29,571	29,045	1,46,557	27,877	1,32,377	88,703	5,45,089	77,214	4,20,020
3	,, of North-Western Provinces and Oudh	22,396	80,031	23,607	82,670	7,982	36,639	7,980	34,382	32,998	1,41,110	33,859	1,32,433
4	Government of Punjab	1,141	3,780	161	606	3,475	15,440	3,256	15,342	7,212	28,109	4,303	22,235
5	,, of Central Provinces ...	1,072	4,066	1,166	3,517	3,253	18,336	3,036	22,043	8,111	36,720	10,531	52,284
6	,, of Assam	295	1,345	508	2,469	671	3,615	780	3,881	996	5,142	1,338	6,075
7	,, of Burma	6,875	27,069	5,288	20,395	19,622	85,709	25,092	1,13,295	26,863	1,14,512	31,615	1,34,775
8	Postal Press, Aligarh	3,550	18,438	3,976	19,833	2,373	14,273	3,503	22,695	6,963	38,714	8,755	49,020
	Total ...	87,103	4,07,268	88,848	4,04,862	104,006	5,04,109	1,11,961	5,33,079	242,364	12,80,516	2,44,103	12,27,054

APPENDIX E.

Statement showing the value of country papers purchased locally during 1892-93 *and* 1893-94.

No.	Description of heads.	Country paper.					
		1892-93.			1893-94.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
1	Paper, white printing ...	5,31,551	12	2	5,88,317	14	8
2	,, coloured ditto ...	55,734	5	0	31,389	12	6
3	,, buff or half-bleached ...	4,54,422	5	8	4,32,684	9	10
4	,, white cartridge ...	55,598	15	6	36,848	11	3
5	,, yellow-wove cartridge...	.....			742	8	0
6	,, half-bleached ditto ..	8,364	10	3	12,169	7	0
7	,, brown ditto ...	49,204	10	9	68,954	2	5
8	,, do. glazed ditto ...	31,389	3	10	25,882	11	1
9	,, blotting ...	18,221	14	0	17,097	8	0
10	,, cream-wove ...	2,64,916	11	4	2,78,867	10	1
11	,, azure laid ...	1,08,078	8	3	65,100	3	1
12	,, water-marked ...	1,37,408	4	0	1,47,000	0	0
13	,, cream-laid ...	2,625	0	0	6,076	12	4
14	,, manilla ...	1,675	12	6	3,640	5	0
	Total ...	17,19,192	1	3	17,14,772	3	3

APPENDIX F.

Comparative statement of rates of country paper received from several mills during 1892-93 *and* 1893-94.

No.	Description of paper.	Rate for 1892-93.	Rate for 1893-94.
1	2	3	4
		Per lb. As. P.	Per lb. As. P.
1	White printing or bleached ...	2 9	2 9
2	Buff or half-bleached	2 5	2 5
3	Coloured paper...	3 3	3 2
4	White cartridge	3 3	3 3
5	Half-bleached cartridge	2 9	2 9
6	Ditto ditto glazed ...	2 9	.....
7	Brown cartridge	1 9	1 9
8	Ditto glazed	2 2½	2 2½
9	Blotting paper	3 6	3 6
10	Cream-wove	3 7	3 6
11	Azure-laid	3 9	3 7

APPENDIX F.—PART II.

List of Contracts for 1893-94.

1	2	3	4	5	6	7	8
Names of Contractors.	Address.	Description of articles contracted for.	Estimated quantity.	Rate.	Deposit.	Date of signing contract.	Amount of contract.
					Rs.		Rs. A. P.
1. Messrs. George Henderson & Co., Agents, Bally Paper Mills Company, Limited.	Calcutta	Country paper	1,072½ tons ...	As per schedule ...	14,000	8th April 1893 ...	4,10,497 9 0
2. Messrs. Balmer, Lawrie & Co., Agents, Bengal Paper Mills Company, Limited.	Ditto	Ditto	1,072½ ,, ...	Ditto ...	8,000	4th ,, ,, ,,	4,10,497 8 0
3. Messrs. F. W. Heilgers & Co., Agents, Titagar Paper Mills Company, Limited.	Ditto	Ditto	1,072½ ,, ...	Ditto ...	15,000	22nd ,, ,, ...	4,10,497 8 0
4. General Manager, Upper India Couper Mills Company, Limited.	Lucknow	Ditto	386 ,, ...	Ditto ...	4,000	12th ,, ,, ...	1,42,476 4 0
							13,73,908 12 0
		MISCELLANEOUS ARTICLES.					
				Rs. A. P.			
5. Amrita Lal Roy ...	No. 35, Barowaritolla, Bahaghata.	Printing ink, black ...	800 lbs. ..	0 10 0 per lb. ...	200	10th April ,, ...	500 0 0
		Blue-black ink powder ...	42,500 bundles, each yielding a quart bottle of fluid.	0 14 0 per doz. bundles.			3,098 15 4
6. Kanay Lal Dey ...	No. 8, Huro Lal Das' Lane, Jora Bagan Street, Calcutta.	Ditto ditto	42,500 ditto ...	0 14 0 ,, ...	100	4th May ,, ..	3,098 15 4
7. David Waldie & Co.	No. 1, New China Bazar Street, Calcutta.	Black fluid ink, registration.	2,800 qrt. bottles	2 10 0 per doz.	100	28th April ,, ...	612 8 0
		Red ink fluid	2,000 ,, ...	2 8 0 ,, ...			416 10 8
		Ink, black, condensed, in stone bottles, each yielding a quart of fluid ink.	600 bottles ..	2 8 0 ,, ...			125 0 0
		Ink, blue-black, condensed, in stone bottles, each yielding a quart of fluid ink.	450 ,, ...	3 8 0 ,, ...			131 4 0
		Ink, blue-black fluid ...	600 qrt. bottles	3 0 0 ,, ...			125 0 0
8. Sen Brothers ..	Rosan Road, Bhawanipur	Black ink fluid	6,500 ,, ..	1 12 0 ,, ...	47	29th ,, ,, ...	947 14 8
9. Bhooth Nath Banerjee.	North Baranagore ...	Ditto	6,500 ,, ...	1 12 0 ,, ...	57	28th ,, ,, ...	947 14 8
10. Bhola Nath Mitter	No. 32, Haritoky Bagan Lane, Calcutta.	Wax cloth, 5 yards×1 yard	20,000 pieces ...	0 14 0 per piece	1,000	28th ,, ,, ...	17,500 0 0
		Ink, glass with pewter top.	15,000 No. ...	1 5 0 ,, doz....			1,040 10 0
11. Modhusudden Dey	China Bazar, Armenian Church.	Gum Arabic	10,000 lbs. ...	21 0 0 ,, maund	128	3rd May ,, ...	2,560 15 7
12. Basak & Co.... ...	Manicktollah Bridge, East Canal Road.	Pasteboards, royal, white,	115,000 pieces ...	0 9 0 ,, doz....	300	28th April ,, ...	5,390 10 0
		Ditto, super-royal, white	10,000 ,, ...	0 14 0 ,, ,, ...			720 2 8
13. Avetoom Brothers...	No. 32, Ezra Street ...	Red sealing wax (30 sticks to a seer).	140 maunds ...	42 8 0 ,, maund	200	28th ,, ,, ...	5,920 0 0
14. Alahibux Patwar ...	No. 6, Radha Bazar Lane	Cotton thread in skeins of one tola each	32 ,, ...	1 5 6 ,, seer ...	100	7th ,, ,, ...	1,720 0 0
15. Dino Nath Dass & Co.	No. 134, Upper Circular Road, Calcutta.	Uncoloured sheep leather— Large (36″×22″)	23,500 pieces ...	0 10 6 each ...	1,000	28th ,, ,, ...	15,421 14 0
		Small	11,500 ,, ...	0 8 6 ,, ..			6,109 6 0
		Coloured sheep leather— Large (36″×22″)	1,750 ,, ...	0 11 6 ,, ...			1,257 13 0
		Small	500 ,, ...	0 9 6 ,, ...			296 14 0
16. Mahomed Huneef Meah, proprietor, Curriah tannery.	No. 7-8, Tilzalah Road ...	Uncoloured sheep leather— Large (36″×22″)	23,500 ,, ...	0 10 6 ,, ...	1,000	29th ,, ,, ...	15,421 14 0
		Small	11,500 ,, ...	0 8 6 ,, ...			6,109 6 0
		Coloured sheep leather— Large (36″×22″)	1,750 ,, ...	0 11 6 ,, ...			1,257 13 0
		Small	500 ,, ...	0 9 6 ,, ...			296 14 0
17. Golam Ali	No. 29, Baniapukur (Gora Chand Road).	Leather, calf, uncoloured	1,000 ,, ...	3 0 0 ,, ...	150	28th ,, ,, ...	3,000 0 0
18. Behari Lal Das ...	No. 46, R. M. Nundun's 1st Lane, Bhawanipur.	Lead paper-weights, weighing 12 oz. each,	7,000 No. ...	1 3 0 per doz.	30	15th May ,, ...	692 11 4
19. Monmotho Nath Mookerjee & Co.	No 20, Bacoolbagan 1st Lane, Bhawanipur.	Tags, silk	210,000 ,, ...	6 4 0 ,, 1,000...	60	1st ,, ,, ..	1,312 8 0
20. Bhubun Chunder Ghose.	No. 50, Strand Road, Lunka Posta.	Corba cloth, 2 yards×32 inches.	1,700 pieces ...	21 0 0 ,, 100	26	1st ,, ,, ...	357 0 0
21. Gora Chand Mullick & Sons.	No. 35, Tara Chand Dutt's Street, Calcutta.	Silk thread in skeins of one tola each.	1 maund ...	9 0 0 ,, seer...	51	9th ,, ,, ...	360 0 0
22. G. C. Chuckerbutty	No. 269, Bow Bazar Street,	Wooden inkstand, double	4,200 No. ...	0 2 10 each ...	40	28th April ,, ...	743 12 0
23. J. C. Mukerjee ...	No. 6, Ram Comal Mukerjee's Street, Kidderpore.	Jute twine	28 maunds ...	13 0 0 per maund	26	28th ,, ,, ...	364 0 0
		Hemp twine	8 ,, ...	21 8 0 ,, ,,			172 0 0
24. Gobind Chundra Chowdhry.	No. 1, Shib Takur's Lane, Calcutta	Gujee cloth	1,000 pieces (11½ yards a piece).	1 3 0 ,, piece	60	10th May ,, ...	1,187 8 0
25. Kanay Lall Ramjee Dass.	No. 150, Cotton Street, Calcutta.	Kharoonh cloth, 6 yards × 28 inches.	500 pieces	16 12 0 ,, 20 pieces.	21	28th April ,, ...	418 12 0
							1,00,275 10 3
						Total ...	14,74,244 6 3

APPENDIX G.

Statement showing the number of Rubber Stamps and quantity of stamping inks, &c., supplied during 1892-93 *and* 1893-94.

Number	Offices.	Number of indents.		Number supplied.					
				Stamps.		Inks.		Pads.	
		1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.
1	2	3	4	5	6	7	8	9	10
1	Government of India ...	313	334	1,102	1,134	1,780	1,750	149	34
2	Government of Bengal ...	438	433	1,248	865	3,984	3,750	161	189
3	Assam	35	36	68	58	207	341	14	24
4	Burma	33	34	78	63	308	380	26	8
5	North-West Provinces and Oudh.	133	131	346	391	1,286	1,637	30	28
6	Punjab	121	170	409	472	2,298	853	49	27
7	Central Provinces	53	58	101	139	427	915	23	33
	Total ...	1,126	1,196	3,352	3,122	10,290	9,626	452	343

APPENDIX H.

Statement showing the distribution on account of rubber stamps, inks, and pads claimed from each Local Government and Administration in detail of Department under them in 1892-93 *and* 1893-94.

Number.	Departments.	Bengal.		North-West Provinces and Oudh.		Punjab.		Central Provinces.		Burma.		Upper Burma.		Assam.		Total.	
		In 1892-93.	In 1893-94.	In 1892-93.	In 1893-94.	In 1892-93.	In 1893-94.	In 1892-93.	In 1893-94.	In 1892-93.	In 1893-94.	In 1892-93.	In 1893-94.	In 1892-93.	In 1893-94.	In 1892-93.	In 1893-94.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1	Revenue	1,225 6 0	1,376 2 3	739 8 0	1,040 14 0	1,054 8 0	1,180 14 0	183 10 0	251 6 0	53 0 0	184 0 9	.....	29 12 0	116 11 0	158 10 0	3,372 11 0	4,221 11 0
2	Forest	168 11 6	15 0 0	59 8 0	11 8 0	.....	.....	48 5 0	90 10 0	.....	.....	88 4 0	24 12 0	13 8 0	31 8 0	378 4 6	173 6 0
3	Custom	81 12 0	6 0 0	.....	... ..	.....	.....	... ..	.....	.....	1 12 0	.....	.....	.....	.....	81 12 0	7 12 0
4	Opium	115 4 0	114 13 0	.....	...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	115 4 0	114 13 0
5	Administration	193 9 0	225 8 0	100 12 0	145 12 0	77 12 0	60 0 0	133 0 0	30 14 0	9 0 0	.. ...	.....	.....	.....	.....	521 13 0	481 4 0
6	Law and Justice	536 1 0	474 15 6	24 0 0	29 2 0	316 12 0	384 1 0	14 12 0	4 4 0	19 4 0	29 10 9	.....	.....	7 12 0	19 2 0	910 13 0	922 1 3
7	Jail	15 12 0	22 10 0	....	4 0 0	45 12 0	83 0 0	14 12 0	8 4 0	46 4 0	.. ...	60 12 0	1 0 0	10 12 0	.....	194 0 0	118 14 0
8	Police	1,264 0 6	637 12 6	41 8 0	182 4 0	.....	.....	13 4 0	206 12 0	2 4 0	.....	.....	... .	6 8 0	22 0 0	1,327 8 6	1,048 13 6
9	Medical	11 0 0	18 12 0	11 8 0	8 6 0	9 12 0	3 12 0	13 0 0	20 4 0	4 4 0	.....	8 0 0	4 4 0	5 6 0	10 4 0	62 14 0	65 10 0
10	Minor	0 8 0	1 0 0	.....	.....	7 8 0	.....	.....	.....	.....	.....	.....	.....	....	... ..	8 0 0	1 0 0
11	Education	121 0 0	11 8 0	4 0 0	35 4 0	... ..	.....	. ....	.....	10 8 0	7 0 0	...	.. ..	.. ..	3 12 0	135 8 0	57 8 0
12	Public Works Department.	445 1 6	310 10 0	415 6 0	344 8 0	195 0 0	110 12 0	61 12 0	22 3 0	4 0 0	29 8 0	2 4 0	23 8 0	55 8 0	51 8 0	1,178 15 6	892 9 0
13	Registration	134 12 6	146 13 0	.....	10 8 0	.. ...	.....	.....	4 4 0	.....	.....	.....	.....	4 6 0	4 4 0	139 2 6	165 13 0
14	Wards	31 13 0	.....	.....	... ..	.....	.....	. ....	.. ...	.....	... ..	.....	.....	.. ..	.. ...	31 12 0	...
15	Joint Public Works and Road Cess.	18 9 3	21 2 3	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	. ..	.. ...	18 9 3	21 2 3
16	District Board	.....	.....	46 8 0	.....	.....	.....	.....	... ...	.....	.....	.....	.....	.....	....	46 8 0	.....
17	Vernacular Department	930 0 9	914 11 0	.....	4 10 9	.....	.....	.....	4 2 0	.....	.....	.....	.....	49 8 0	26 15 6	979 8 9	950 7 3
18	Local Boards	.....	.....	.....	16 8 0	.....	.....	.....	... ..	.....	.....	.....	.....	... .	.....	.. ...	16 8 0
19	District Council	.....	... ..	.....	.....	.....	.....	.....	70 15 2	... ..	.....	.....	... ..	... ..	.....	.....	70 15 2
20	Marine	.....	6 0 0	... .	.....	.....	....	.....	. ...	.....	.....	.....	.....	... .	...	.....	8 0 0
	Total	5,293 4 0	4,305 5 6	1,442 10 0	1,833 4 9	1,707 0 0	1,822 7 0	482 7 0	713 14 2	148 8 0	251 15 6	159 4 0	83 4 0	269 15 0	327 15 6	9,503 0 0	9,338 2 5

APPENDIX H(1).

Statement showing the distribution on account of Rubber Stamps, ink and pads, claimed for Postal and Telegraph Departments during 1892-93 *and* 1893-94.

No.	Departments.	Amount, 1892-93.	Amount, 1893-94.
1	2	3	4
		Rs. A. P.	Rs. A. P.
1	Postal Department	18 0 0	...
2	Telegraph Department	492 2 0	829 6 0
	Total ...	510 2 0	829 6 0

APPENDIX I.

Statement showing the number of Books and Forms received and issued during the year 1893-94.

		Quantity received from the Press.					Quantity issued.				
Names of months.		Books.	Forms contained in books.	Forms.	Envelopes.	Total of columns 3, 4 and 5.	Books.	Forms contained in books.	Forms.	Envelopes.	Total of columns 2, 3 and 4.
1		2	3	4	5	6	1	2	3	4	5
April	1893	14,614	1,312,266	9,770,264	620,413	11,711,043	34,512	3,451,200	7,248,790	234,878	10,934,868
May	,,	22,074	2,191,139	9,071,156	395,486	11,657,781	39,901	2,282,900	12,109,483	84,950	14,477,333
June	,,	11,819	999,587	7,502,701	360,689	8,922,977	18,605	1,860,500	11,008,726	333,632	13,202,858
July	,,	25,297	2,245,357	7,630,981	222,198	10,104,536	18,371	1,739,925	10,862,954	435,510	13,038,389
August	,,	25,237	1,771,788	7,647,605	275,454	9,694,847	16,090	1,408,150	9,842,639	593,576	11,844,365
September	,,	27,125	1,881,983	6,165,763	499,151	8,546,897	48,022	2,479,900	7,673,337	203,543	10,356,840
October	,,	29,891	2,709,191	6,667,202	538,378	9,914,771	13,809	713,100	1,808,939	18,280	2,540,319
November	,,	26,037	1,918,304	4,829,311	36,240	6,783,855	22,338	1,324,800	7,995,762	89 208	9,409,770
December	,,	30,694	2,352,825	1,760,357	96,022	4,218,204	50,919	3,621,750	8,210,760	636,058	12,468,568
January	1894	13,059	1,151,372	5,406,132	172,931	6,730,435	19,207	1,405,570	2,541,727	155,123	4,102,420
February	,,	17,454	874,855	4,660,182	85,345	5,620,382	23,929	1,713,000	2,659,443	196,773	4,569,216
March	,,	22,174	1,680,312	7,600,119	185,695	9,466,126	15,427	1,057,132	2,050,070	161,458	3,268,660
Total	...	275,375	21,088,979	78,804,773	3,488,002	103,381,754	321,130	23,057,927	84,012,690	3,142,989	110,213,606

APPENDIX K.

List showing the number of items and of new and revised forms in each section during 1893-94.

	Department.	Number of items in each section.	Number of new forms added to each list.	Number of items revised.
	1	2	3	4
1.	High Court, Civil Miscellaneous	380	13	1
2.	Ditto, Criminal	517	...	6
3.	Bengal District Jail	166	1	7
4.	Ditto Sub-Jail	62	...	2
5.	Bengal Police	283	29	42
6.	Bengal Government, Executive... ...	302	8	18
7.	General use, Miscellaneous	23	2	1
8.	Emigration (Colonial)	85	1	...
9.	Ditto (Inland)	67	...	...
10.	Road Cess	156	...	2
11.	Do. Fund	17	...	...
12.	Assam Revenue	438	24	21
13.	Do. Income-tax	28	...	...
14.	Do. Executive	288	22	5
15.	Do. Emigration	64	...	...
16.	Do. Police	229	8	...
17.	Do. District Jail	176	1	5
18.	Do. Lock-up	110	...	...
19.	Do. Public Works Correspondence ...	34	...	...
20.	Do. Chief Engineer	83	7	...
21.	Do. Registration	85	...	...
22.	Do. Education	100	...	6
23.	Do. Medical	35	...	...
24.	Do. Account and Treasury	173	5	82
25.	Do. Births and Deaths Registration ...	18	...	...
26.	Board of Revenue	1,450	3	130
27.	Legal Remembrancer (Civil Suit) ...	13	...	...
28.	Bengal Income-tax	149	...	12
29.	Sonthal Parganas forms	87	3	...
30.	Forest Department, Bengal	163	10	1
31.	Ditto, Assam	53	...	...
32.	Public Instruction	148	2	...
33.	Ecclesiastical (five sets, Appendices 7A to 7E)	70	...	...
34.	Registration, Bengal	136	...	12
35.	Muhammadan Marriage Registration ...	19	...	...
36.	Brahmo Marriage	11	...	..
37.	Toll	34	...	...
38.	Canal	11	1	...
39.	Calcutta Customs	262	8	25
40.	Outports do.	130	10	...
41.	Accountant-General, Bengal	272	...	260
42.	Public Works Correspondence	76	3	2
43.	Superintending Engineer	26	...	...
44.	Irrigation	47	...	...
45.	Ditto Revenue	29	...	...
46.	Local Works	15	...	...
47.	Bengal Civil Medical	56	4	...
48.	Lunatic Asylum	31	14	1
49.	Sanitary	41	...	...
50.	Vaccination	98	...	46
51.	Stamps	24	...	...
52.	Calcutta and Outport, Marine	104	15	...
53.	High Court Civil Process	437	2	6
54.	Government of Bengal, Marine Department (Surveys).	14	...	...
55.	Government of Bengal, Marine Department (Petroleum).	10	...	...
56.	Bihar Opium Agency	251	...	...
	Total ...	8,195	196	693

APPENDIX L.

Statement showing the value of Service books and saleable Forms sold in Bengal, and issued to Assam and other Provinces, during the year 1893-94.

	Description of Forms.	1892-93.	1893-94.	Increase.	Decrease.	Remarks.
	1	2	3	4	5	6
	Revenue Forms.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
1.	Excise account forms and books...	601 13 0	634 5 4	32 8 4	...	The net decrease of Rs. 765-7-1 is due partly to the non-supply of service books to other provinces in the year under review, and partly to the non-receipt of "Annual Return of forms sold" from the Magistrate of Mymensingh and reconciliation of discrepancies in the return of the Collector of Shahabad up to the time of preparation of this Report, as well as to the reduction of sale of Revenue and Government of Bengal Executive forms in the mufassal.
2.	Attrafi rowanah forms	2,822 0 0	2,660 4 0	...	161 12 0	
3.	Application for information and copies.	1,776 4 6	1,480 7 0	...	295 13 6	
4.	Statement of accounts under Bengal Tenancy Act.	92 1 0	21 6 0	...	70 11 0	
5.	Receipt for rent under Bengal Tenancy Act.	2,793 4 0	3,559 13 6	766 9 6	...	
6.	Rules for grant of leases, &c. ...	3 4 0	0 12 0	...	2 8 0	
7.	Application for refund or renewal of spoilt stamps.	22 6 3	34 3 6	11 13 3	...	
	High Court Forms.					
8.	Applications for information and copies and memorandum of appeal.	6,357 5 0	6,610 4 6	252 15 6	...	
9.	Service books	476 0 3	519 13 3	43 13 0	...	
10.	Municipal cheque books	...	2 8 0	2 8 0	...	
	Custom Forms.					
11.	Shipping bill forms	1 13 3	2 5 11	0 8 8	...	
	Executive Government of Bengal.					
12.	Form of Receipt for collection of chaukidari tax.	1,913 0 10	1,090 15 3	...	822 1 7	
	Miscellaneous.					
13.	Assam: Register kept by stamp vendors ..	49 11 9	54 1 6	4 5 9	...	
14.	Assam: Value of service books supplied ...	19 2 0	61 10 0	42 8 0	...	
15.	Assam: Value of saleable forms supplied	2,079 15 9	2,116 15 9	37 0 0	...	
16.	Value of service books supplied to the Treasuries under the Comptroller of India Treasuries.	19 7 0	37 4 0	17 13 0	...	
17.	Value of service books supplied to other provinces.	625 0 0	Nil.	...	625 0 0	
	Total ...	19,652 8 7	18,887 1 6	1,212 7 0	1,977 14 1 765 7 1	

APPENDIX M.

The following statement shows some instances where certain items have been curtailed when checking indents :—

Serial No. of Forms.	Number of copies originally indented for.	Reduced on explanation to.
1	2	3
Assam Revenue Form No. 105 ...	100,000	10,000
Ditto No. 281 ...	500 books	100 books.
Ditto Nos. 206 and 207 in English.	500 each	300 each.
Ditto No. 209 in Assamese.	130	50
Ditto No. 215 in Assamese.	90,000	10,000
Ditto No. 222 in Assamese.	300	150
Ditto No. 227B (Part I) in Assamese.	130,000	50,000
Ditto No. 227B (Part II) in Assamese.	600,000	60,000
Ditto No. 227B (Pat III) in Assamese.	10,000	6,000
Ditto No. 229 in Assamese.	300,000	100,000
Ditto No. 312 in English and Bengali.	100	50
Board's Excise Form No. 58 ...	200	Nil
Do. Patna Division Form No. 1	400	40
Do. Envelope No. 12 ...	500	50
Do. do. No. 16 ...	400	Nil
A. G. B. Form No. 173 (new) ...	450	150
Do. No. 234 (new) ...	10 books	Nil
High Court Civil miscellaneous Envelope No. 3.	1,200	500
Ditto ditto No. 5	1,500	500
High Court Criminal Forms Nos. 12B & 13B.	100 each	10 each.
Ditto Nos. 14B & 15B	200 „	20 „
Ditto No. 17B ...	100	30
Ditto No. 19B ...	100	10
Ditto No. 61B ...	100	20
Ditto No. M85 ...	1,000	500
Ditto No. M86 ...	1,000	500
Ditto No. 57B ...	2,000	500

APPENDIX N.

Statement showing the amounts recovered by Treasury receipts from the Settlement Officers named below during the year 1893-94 *on account of the value of forms supplied.*

Name of Treasury.	Date of payment into Treasury.	By whom paid.	Amount paid.	Remarks.
1	2	3	4	5
			Rs. A. P.	
Tippera ...	3rd May 1893	Settlement Officer, Comilla, pargana Sarail.	978 8 3	These amounts were notified to the Accountant-General, Bengal, in the monthly statements submitted to him by this office.
Burdwan ...	31st May 1893	Settlement Officer, Bardwan Raj khas mahals.	4 13 0	
Ditto ...	Ditto ...	Ditto ditto ...	24 9 3	
Ditto ...	22nd August 1893.	Ditto ditto ...	71 15 9	
Dumka ...	18th August 1893.	Settlement Officer, Sonthal Parganas, Dumka.	34 15 2	
Do. ...	Ditto ...	Ditto ditto ...	4,692 13 11	
Backergunge ...	8th September 1893.	Settlement Officer, Dakhin Shahbazpur Estate, district Backergunge.	318 8 8 700 4 3	
Burdwan ...	22nd September 1893.	Settlement Officer, Burdwan Raj khas mahals.	4 1 7	
Midnapore ...	15th November 1893.	Setlement Officer, Midnapore ...	4 8 0	
Champaran ...	26th January 1894.	Ditto, Champaran ...	2 4 9	
Backergunge ...	27th March 1894.	Ditto, Dakhin Shahbazpur Estate, Barisal.	758 12 6	
Champaran ...	28th March 1894.	Settlement Officer, Champaran ...	10 13 3	
Ditto ...	29th March 1894.	Ditto ditto ...	44 9 2	
		Total ...	7,651 9 6	

APPENDIX O.

Names of Section.	Quantity shewing the issues of 1892-93.	Quantity shewing the issues of 1893-94.	Difference between columns 2 and 3.
1	2	3	4
1. Special forms, Mufassal and Presidency.*	16,627,161	6,791,444	—9,835,717
2. Sonthal Parganas forms ...	481,356	61,258	—420,098
3. Forest Department, Bengal ...	739,948	192,655	—547,293
4. Ditto, Assam ...	173,112	129,764	—43,348
5. 6. Bengal District and Subsidiary Jail	699,375	1,143,619	+444,244
7. Bengal Police	3,611,711	4,315,625	+703,914
8. Bengal Government, Executive Revised Pound forms.†	3,630,153	7,256,114 4,036,057†	+3,625,961 +4,036,057†
9. General use, Miscellaneous ...	284,049	340,901	+56,852
10. Emigration, Colonial	9,052	12,631	+3,579
Ditto, Inland	8,538	6,348	—2,190
11. Road Cess	1,969,482	2,156,464	+186,982
12. Road Fund	1,791	1,524	—267
13. Assam Revenue	4,480,232	6,917,582	+2,437,350
14. Do. Income-tax	27,476	19,350	—8,126
15. Do. Executive	650,696	419,595	—231,101
16. Do. Emigration	33,820	62,354	+28,534
17. Do. Police	914,728	862,492	—52,236
18. Do. District Jail	210,947	100,327	—110,620
19. Do. Sub-Jail or Lockup ...			
20. Do. Public Works Correspondence	132,516	150,431	+17,915
21. Do. Chief Engineer... ...	...	...	...
22. Do. Registration	104,153	74,750	—29,403
23. Do. Education	120,174	69,036	—51,138
24. Do. Medical	339,347	297,122	—42,225
25. Do. Account and Treasury ...	478,774	851,859	+373,085
26. Board of Revenue ...	13,089,671	16,184,440	+3,094,769
27. Legal Remembrancer (Civil Suit) ...	5,626	11,082	+5,456
28. Bengal Income-tax	508,827	330,446	—178,381
29. Public Instruction	680,757	606,516	—74,241
30. Ecclesiastical (5 sets, Appendices 7A to 7E).	38,752	14,661	—24,091
31. Bengal Registration	2,972,405	5,087,383	+2,114,978
32. Muhammadan Marriage Registration	112,632	77,997	—34,635
33. Brahmo Marriage	423	1,815	+1,392
34. Toll	340,114	171,226	—168,888
35. Canal			
36. Calcutta Customs	429,762	349,158	—80,604
37. Outport Customs			
38. Accountant-General, Bengal ...	11,907,582	5,369,836	—6,537,746
39. Public Works Correspondence ...	482,343	497,276	+14,933
40. Superintending Engineer ...	108,048	77,256	—30,792
41. Irrigation	100,613	197,758	+97,145
42. Ditto Revenue	170,425	317,475	+147,050
43. Local Works	13,031	15,936	+2,905
44. Bengal Civil Medical	1,384,410	1,538,864	+154,454
45. Lunatic Asylum	735	3,452	+2,717
46. Sanitary	649,480	891,764	+242,284
47. Vaccination	367,779	983,632	+615,853
48. Stamps	143,978	187,006	+43,028
49. High Court, Civil Process ...	13,930,458	12,989,753	—940,705
50. Ditto, Civil Miscellaneous ...	16,532,582	15,941,573	—591,009
51. Ditto, Criminal ...	7,859,486	10,103,002	+2,243,516
52. Board's Office use	144,775	206,616	+61,841
53. Calcutta and Outport, Marine ...			
54. Government of Bengal, Marine Department (Surveys).	83,200	76,182	—7,018
55. Government of Bengal, Marine Department (Petroleum).			
56. Assam Birth and Death Registration	3,802	3,740	—62
57. Bihar Opium Agency forms‡ ...	.....	1,708,459‡	+1,708,459‡
Small Cause Court§ ...	106,956§	.....	—106,956§
Grand Total ...	107,897,243	110,213,606	+2,316,363

* This item refers to special or non-standard forms, and is therefore not shewn in Appendix K of the Report.

† These revised Pound forms were supplied at Government expense to the Municipalities and District Boards at the outset for their use up to 31st March 1894, as ordered in Government letter No. 226T-M, dated 12th June 1893.

‡ This is a new section containing a large number of forms required by the officers of the Bihar Opium Department.

§ This section has been expunged from the list, as already explained in paragraph 30 of the last Annual Administration Report.

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3. It is satisfactory to notice that there was a decrease in the quantity of stores imported, and also in the expenditure on English articles purchased locally. The value of country-made paper purchased was also slightly less, but that of other articles of local manufacture rose by Rs. 5,640, the increase being ascribed to larger supplies of sealing-wax, tags, wax-cloth, &c., for the Central Provinces, Burma, State Railways, and the Postal Department. The issues to Local Governments show a net decrease of Rs. 95,819 in value. In Bengal there was a very satisfactory reduction of Rs. 1,55,684, which was due to smaller demand from the printing presses and the substitution to a large extent of country-made for imported articles.

4. The Board refer to the difference in the rates at which water-marked paper is sold to the public in Bengal and the Punjab, which has formed the subject of correspondence. The advisability of having a uniform rate for all Provinces is unquestionable. It seems impossible to sell at less than a pice per sheet, and, in the Lieutenant-Governor's opinion, this rate should be maintained.

5. Out of 4,817 reams of hand-made paper which were obtained for the use of the High Court and the Inspector-General of Registration, but were not issued to them owing to the general substitution of machine-made foolscap paper, and which the Superintendent of Stationery was authorised to dispose of to the best advantage, 3,415 reams are reported to have been utilized for Government purposes, a balance of 1,402 reams being left in hand. The paper was received at the end of 1892-93, and should have been entirely disposed of before this. The balance should be utilized as soon as possible, as the paper cannot improve by keeping.

6. The income and expenditure of the Stationery Office, the former consisting of commission on the value of locally-purchased articles and on sales for cash to public officers who are not entitled to free supplies, sale-proceeds of unserviceable stores and petty miscellaneous items, and the latter of the cost of establishment, packing cases, freight and other items, amounted to Rs. 97,833 and Rs. 1,01,998 respectively, against Rs. 1,14,876 and Rs. 95,068 in the previous year. The falling off in the receipts is said to be due to the fact that charges for packing and coolies were excluded during 1893-94 from the value of stationery supplied on payment, and that a smaller quantity of unserviceable and surplus stock was sold. No reason has been assigned for the omission to make any charge for packing and coolies, and the discontinuance of the practice should be explained. The increase in expenditure is mainly accounted for by heavier charges for packing cases and freight, which were unavoidable.

7. The total value of the different articles of stationery issued during the year, exclusive of adjustments, was Rs. 23,73,060, against Rs. 23,72,973 in 1892-93. The issues of quill pens rose in value from Rs. 8,820 in 1892-93 to Rs. 9,163, this being due, as the Superintendent explains, not to a larger number of quills supplied, but to a rise in the price. In his General Administration Report the Commissioner of the Dacca Division refers to a remark made by the Magistrate of Backergunge, that with steel nibs the amla are not able to write as rapidly as they do with quills, particularly on inferior paper, and that this decrease of speed is a serious matter in a hard-worked office. The Commissioner differs from this view, and thinks that experience will teach clerks to write with facility. The Lieutenant-Governor is in accord with him, and also agrees with the Board that it is possible to effect great economy by the substitution of steel pens for quills. The special attention of the Superintendent of Stationery should be given to the matter. An important step, and one which entirely meets with the approval of the Lieutenant-Governor, was taken during the year in entrusting the manufacture of the full supply of cream-wove note and foolscap-size envelopes required by the Stationery Office to the Superintendent of Government Printing, Bengal, the necessity of indenting for these articles from England in future being thus dispensed with. Economy demands that the policy of substituting stationery obtained in India for supplies from England should be steadily pursued.

8. The Superintendent has reported fully on the administration of the Form Branch of the Stationery Office. The details furnished relate almost entirely to Bengal, and, as already suggested in the Government order No. 1454 of the 14th March 1893, they should appear in the report on the Bengal expenditure of the Department. They will, therefore, be reviewed

when that report is received. It is sufficient to notice here that during the year stringent orders were issued to secure a check over the consumption of printed forms. Heads of Departments had power previously to introduce a new form or alter an old one at any time, and it was found that this added largely to the expenditure in stationery and printing. It has, therefore, been ruled that no form shall be revised nor any new form introduced except at or before the time of the annual indent, save with the special sanction of Government. The attention of Government having also been drawn to the large average cost of forms for each indenting office, orders have been issued impressing on all officers the necessity of strict economy in the expenditure of forms. As an additional safeguard against waste, a register has been prescribed, in which an account of the stocks and issues of every kind of form in use is to be kept in all offices, one clerk in each office being held personally responsible for keeping up the register. It is difficult to conceive how the offices could have hitherto got on without such a register. Another source of waste is the practice which obtains in many offices of opening a new book or register every year, and leaving the greater part of the closed book blank. The attention of inspecting officers has been drawn to the standing orders enjoining that a register should be used until it is full. These measures contain the elements of a much-needed reform, and should result in an appreciable saving to Government.

9. The Lieutenant-Governor has perused with satisfaction the remarks recorded by the Superintendent regarding the manner in which his office establishment have discharged their duties. The energy and spirit of economy evinced by Mr. Beames encourage the hope that he will carry out considerable reforms in the administration of the Department.

ORDER.—Ordered that a copy of this Resolution be forwarded to the Board of Revenue for information and necessary action on points noticed.

Ordered also that a copy of this Resolution, with a copy of the report, be submitted to the Government of India, in the Department of Finance and Commerce, for information.

Ordered also that a copy of this Resolution be forwarded to the Superintendent, Government Printing, Bengal, for information.

By order of the Lieutenant-Governor of Bengal,

C. W. BOLTON,

Offg. Secretary to the Govt. of Bengal.

No. 246T.—F.

COPY forwarded to the Board of Revenue for information and necessary action on points noticed.

No. 247T.—F.

COPY forwarded to the Superintendent, Government Printing, Bengal, for information.

By order of the Lieutenant-Governor of Bengal,

N. BONHAM-CARTER,

Under-Secretary to the Govt. of Bengal.

DARJEELING,
The 12th September 1894

Reg. No. 4333C—170—22-9-94.